

Estimated Hearing Date: October 30, 2019 at 9:30 a.m. (Atlantic Standard Time)  
Objection Deadline: August 5, 2019 at 4:00 p.m. (Atlantic Standard Time)

**UNITED STATES DISTRICT COURT  
DISTRICT OF PUERTO RICO**

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In re: ) PROMESA  
 ) Title III  
THE FINANCIAL OVERSIGHT AND )  
MANAGEMENT BOARD FOR PUERTO RICO, ) No. 17 BK 3283-LTS  
 )  
as representative of )  
 )  
THE COMMONWEALTH OF PUERTO RICO, et al., ) (Jointly Administered)  
 )  
Debtors.<sup>1</sup>

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In re: ) PROMESA  
 ) Title III  
THE FINANCIAL OVERSIGHT AND )  
MANAGEMENT BOARD FOR PUERTO RICO, ) No. 17 BK 3283-LTS  
 )  
as representative of )  
 )  
THE COMMONWEALTH OF PUERTO RICO ) **This Application relates**  
 ) **only to the**  
 ) **Commonwealth and**  
Debtor. ) **shall be filed in the**  
 ) **Lead Case No. 17 BK**  
 ) **3283-LTS**

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<sup>1</sup>The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations)..

**SUMMARY SHEET TO  
THIRD INTERIM FEE APPLICATION OF  
ALVAREZ & MARSAL NORTH AMERICA, LLC  
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF  
EXPENSES INCURRED AS ADVISOR TO THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD OF PUERTO RICO AS REPRESENTATIVE OF THE  
COMMONWEALTH OF PUERTO RICO  
FROM FEBRUARY 1, 2019 THROUGH MAY 31, 2019**

Name of Applicant:	Alvarez & Marsal North America, LLC
Retained to Provide Professional Services as:	Advisor
Date of Retention:	August 2, 2018
Period for which Compensation and Reimbursement is Sought:	February 1, 2019 through May 31, 2019
Professional Fees	\$1,967,840.00
Less Voluntary Reduction	(196,784.00)
Total Amount of Fees Requested:	<b>\$1,771,056.00</b>
Amount of Expenses Reimbursement Sought	\$14,074.58
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary	<b>\$1,785,130.58</b>

This is a(n) \_\_\_\_\_ Monthly   X   Interim \_\_\_\_\_ Final Fee Application

**Two Prior Interim Applications Filed in this Matter**

**Monthly Fee Statements Filed Related to Third Interim Fee Application  
February 1, 2019 through May 31, 2019**

Service Date of Monthly Fee Statement	Period Covered	Total Fees Incurred	Voluntary Reduction *	Total Billable Fees (100%)	Total Fees Requested (90%)	10% Puerto Rico Tax Withholding	1.5% Technical Service Fee	Expenses Requested (100%)	Total Net Amount Requested	Net Fees Paid (90%)	Expenses Paid	Holdback (10%)
Seventh - 4/29/2019	2/1/19 to 2/28/19	\$ 502,332.50	\$ (50,233.25)	\$ 452,099.25	\$ 406,889.33	\$ (40,688.93)	\$ (6,103.34)	\$ 2,717.20	\$ 362,814.25	\$ 360,097.05	\$ 2,717.20	\$ 45,209.93
Eighth - 5/6/2019	3/1/19 to 3/31/19	\$ 462,400.00	\$ (46,240.00)	\$ 416,160.00	\$ 374,544.00	\$ (37,454.40)	\$ (5,618.16)	\$ 2,518.06	\$ 333,989.50	\$ 331,471.44	\$ 2,518.06	\$ 41,616.00
Eighth - Puerto Rico 5/6/19	3/1/19 to 3/31/19	\$ 24,992.50	\$ (2,499.25)	\$ 22,493.25	\$ 20,243.93	\$ (2,024.39)	\$ (303.66)	\$ 3,986.33	\$ 21,902.20	\$ 17,915.87	\$ 3,986.33	\$ 2,249.33
Ninth - 5/22/2019	4/1/19 to 4/30/19	\$ 514,692.50	\$ (51,469.25)	\$ 463,223.25	\$ 416,900.93	\$ (41,690.09)	\$ (6,253.51)	\$ 2,431.86	\$ 371,389.18	\$ 368,957.32	\$ 2,431.86	\$ 46,322.33
Tenth - 7/1/2019	5/1/19 to 5/31/19	\$ 463,422.50	\$ (46,342.25)	\$ 417,080.25	\$ 375,372.23	\$ (37,537.22)	\$ (5,630.58)	\$ 2,421.13	\$ 334,625.55	Pending	Pending	\$ 41,708.03
<b>Total</b>		<b>\$1,967,840.00</b>	<b>\$ (196,784.00)</b>	<b>\$1,771,056.00</b>	<b>\$1,593,950.40</b>	<b>\$ (159,395.04)</b>	<b>\$ (23,909.26)</b>	<b>\$14,074.58</b>	<b>\$1,424,720.68</b>	<b>\$1,078,441.68</b>	<b>\$11,653.45</b>	<b>\$ 177,105.61</b>

\*This amount represents 10% reduction of fees incurred per engagement agreement.

**Compensation by Category**  
**February 1, 2019 through May 31, 2019**

<b>COMPENSATION BY CATEGORY</b>		
<b>For the Period From February 1, 2019 through May 31, 2019</b>		
<b>TASK CATEGORY</b>	<b>TOTAL HOURS</b>	<b>TOTAL FEES REQUESTED</b>
Commonwealth of Puerto Rico - Claims Administration and Objections	3,954.8	\$ 1,847,335.00
Commonwealth of Puerto Rico - Fee Applications	35.6	\$ 21,057.50
Commonwealth of Puerto Rico - Meetings	148.7	\$ 99,447.50
Total	4,139.1	\$ 1,967,840.00
<b>Blended Hourly Rate Before Voluntary Reduction</b>		<b>\$ 475.43</b>
<i>Less 10% voluntary reduction</i>		<i>\$ (196,784.00)</i>
<b>Total First Interim Fee Application With Reduction</b>		<b>\$ 1,771,056.00</b>
<b>Second Interim Fee Application Blended Hourly Rate With Reduction</b>		<b>\$ 427.88</b>

**Fees by Professional**  
**February 1, 2019 through May 31, 2019**

<b>PROFESSIONAL</b>	<b>POSITION</b>	<b>DEPARTMENT</b>	<b>BILLING RATE</b>	<b>TOTAL HOURS</b>	<b>TOTAL FEES</b>
Julie Hertzberg	Managing Director	Claim Management	\$875	59.6	\$52,150.00
Jay Herriman	Managing Director	Claim Management	\$850	322.7	274,295.00
Mark Zeiss	Director	Claim Management	\$600	325.8	195,480.00
Kara Harmon	Consultant II	Claim Management	\$525	539.3	283,132.50
Vincent Pena	Manager	Claim Management	\$475	99.2	47,120.00
Gerard Gigante	Associate	Claim Management	\$425	603.0	256,275.00
Kevin O'Donnell	Associate	Claim Management	\$425	573.5	243,737.50
Markus Traylor	Associate	Claim Management	\$425	185.7	78,922.50
Pablo Cervantes	Associate	Claim Management	\$425	22.4	9,520.00
Bria Warren	Analyst	Claim Management	\$375	291.4	109,275.00
John Sagen	Analyst	Claim Management	\$375	525.6	197,100.00
Thomas Salinerno	Analyst	Claim Management	\$375	575.8	215,925.00
Bernice Grussing	Para Professional	Claim Management	\$325	14.1	4,582.50
Mary Napoliello	Para Professional	Claim Management	\$325	1.0	325.00
<b>Subtotal</b>				<b>4,139.1</b>	<b>1,967,840.00</b>
<i>Less 10% voluntary reduction</i>					<i>-196,784.00</i>
<b>Total</b>					<b>\$1,771,056.00</b>

\* Please note, one time keeper, Kevin O'Donnell, has approximately \$11,942.50 of fees incurred in January 2019 which was included in A&M's February 2019 fee statement.

**Expenses by Category**  
**February 1, 2019 through May 31, 2019**

<b>COMPENSATION BY CATEGORY</b>	
<b>For the Period From February 1, 2019 through May 31, 2019</b>	
Airfare	\$ 1,393.70
Lodging	\$ 2,156.56
Meals	\$ 220.51
Technology Hosting and Data Storage Fee	\$ 10,088.25
Transportation	\$ 215.56
<b>Total</b>	<b>\$ 14,074.58</b>

**Monthly Fee Statements Filed Related to First Interim Fee Application**  
**August 9, 2018 through September 30, 2018**

Service Date of Monthly Fee Statement	Period Covered	Total Fees Incurred	Voluntary Reduction *	Total Billable Fees (100%)	Total Fees Requested (90%)	7% Puerto Rico Tax Withholding	1.5% Technical Service Fee	Expenses Requested (100%)	Total Net Amount Requested	Fees Paid (90%)	Expenses Paid	Holdback (10%)
First - 10/24/2018	8/9/18 to 8/31/18	\$262,737.50	\$ (26,273.75)	\$236,463.75	\$212,817.38	\$ -	\$ (3,192.26)	\$2,600.00	\$212,225.12	\$209,625.12	\$2,600.00	\$ 23,646.37
Second - 10/29/18	9/1/18 to 9/30/18	\$ 18,867.50	\$ (1,886.75)	\$ 16,980.75	\$ 15,282.68	\$ (1,069.79)	\$ (229.24)	\$1,432.65	\$ 15,416.30	\$ 13,983.65	\$1,432.65	\$ 1,698.07
Puerto Rico	9/1/18 to 9/30/18	\$642,397.50	\$ (64,239.75)	\$578,157.75	\$520,341.98	\$ -	\$ (7,805.13)	\$4,187.37	\$516,724.22	\$512,536.85	\$4,187.37	\$ 57,815.77
<b>Total</b>		<b>\$924,002.50</b>	<b>\$ (92,400.25)</b>	<b>\$831,602.25</b>	<b>\$ 748,442.04</b>	<b>\$ (1,069.79)</b>	<b>\$ (11,226.63)</b>	<b>\$ 8,220.02</b>	<b>\$744,365.64</b>	<b>\$736,145.62</b>	<b>\$ 8,220.02</b>	<b>\$ 83,160.21</b>

\*This amount represents 10% reduction of fees incurred per engagement agreement.

**Monthly Fee Statements Filed Related to Second Interim Fee Application**  
**October 1, 2018 through January 31, 2019**

Service Date of Monthly Fee Statement	Period Covered	Total Fees Incurred	Voluntary Reduction *	Total Billable Fees (100%)	Total Fees Requested (90%)	7% Puerto Rico Tax Withholding	10% Puerto Rico Tax Withholding	1.5% Technical Service Fee	Expenses Requested (100%)	Total Net Amount Requested	Fees Paid (90%)	Expenses Paid	Holdback (10%)
Third - 12/17/2018	10/1/18 to 10/31/18	\$ 712,667.50	\$ (71,266.75)	\$ 641,400.75	\$ 577,260.68	\$ -	\$ -	\$ (8,658.91)	\$ 5,676.27	\$ 574,278.04	\$ 577,260.68	\$ 5,676.27	\$ 64,140.07
Fourth - 12/17/2018	11/1/18 to 11/30/18	\$ 458,497.50	\$ (45,849.75)	\$ 412,647.75	\$ 371,382.98	\$ -	\$ -	\$ (5,570.74)	\$ 6,211.93	\$ 372,024.17	\$ 371,382.98	\$ 6,211.93	\$ 41,264.77
Fifth - 2/20/2019	12/1/18 to 12/31/18	\$ 449,005.00	\$ (44,900.50)	\$ 404,104.50	\$ 363,694.05	\$ -	\$ -	\$ (5,455.41)	\$ 6,135.15	\$ 364,373.79	\$ 363,694.05	\$ 6,135.15	\$ 40,410.45
Puerto Rico	12/1/18 to 12/31/18	\$ 26,092.50	\$ (2,609.25)	\$ 23,483.25	\$ 21,134.93	\$ (1,479.45)	\$ -	\$ (317.02)	\$ 1,701.92	\$ 21,040.38	\$ 21,134.93	\$ 1,701.92	\$ 2,348.32
Sixth - 2/20/2019	1/1/19 to 1/31/19	\$ 572,955.00	\$ (57,295.50)	\$ 515,659.50	\$ 464,093.55	\$ -	\$ (46,409.36)	\$ (6,961.40)	\$ 2,792.95	\$ 413,515.74	\$ 464,093.55	\$ 2,792.95	\$ 51,565.95
<b>Total</b>		<b>\$2,219,217.50</b>	<b>\$ (221,921.75)</b>	<b>\$1,997,295.75</b>	<b>\$1,797,566.19</b>	<b>\$ (1,479.45)</b>	<b>\$ (46,409.36)</b>	<b>\$ (26,963.49)</b>	<b>\$22,518.22</b>	<b>\$1,745,232.11</b>	<b>\$1,797,566.19</b>	<b>\$22,518.22</b>	<b>\$ 199,729.56</b>

\*This amount represents 10% reduction of fees incurred per engagement agreement.



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 ) Title III  
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MANAGEMENT BOARD FOR PUERTO RICO, ) No. 17 BK 3283-LTS  
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as representative of )  
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THE COMMONWEALTH OF PUERTO RICO, et al., ) (Jointly Administered)  
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Debtors.<sup>1</sup>

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Debtor. ) **Lead Case No. 17 BK**  
 ) **3283-LTS**

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**THIRD INTERIM FEE APPLICATION OF  
ALVAREZ & MARSAL NORTH AMERICA, LLC  
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF  
EXPENSES INCURRED AS ADVISOR TO THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD OF PUERTO RICO AS REPRESENTATIVE OF THE  
COMMONWEALTH OF PUERTO RICO**

**FROM FEBRUARY 1, 2019 THROUGH MAY 31, 2019**

<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Pursuant to sections 316 and 317 of Title III of the Puerto Rico Oversight, Management and Economic Stability Act (“PROMESA”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (collectively the “Bankruptcy Rules”), made applicable herein pursuant to section 310 of PROMESA, Rule 2016-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Puerto Rico, adopted by the Court on May 16, 2013 (the “Local Bankruptcy Rules”) and this Court’s *Second Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals*, dated June 6, 2018 [Docket No. 3269] (the “Second Amended Interim Compensation Order”), Alvarez & Marsal North America, LLC (“A&M”), as advisor to the Financial Oversight Board of Puerto Rico (the “Oversight Board”) in its role as representative for the Commonwealth of Puerto Rico, (“Commonwealth”), as debtor under Title III of the Puerto Rico Oversight, Management and Economic Stability Act of 2016 (“PROMESA”), hereby submits its third interim fee application filed during the fourth interim application period (the “Third Interim Fee Application”) for the compensation of professional services performed by A&M and reimbursement of expenses incurred in connection therewith for the period commencing February 1, 2019 through and including May 31, 2019 (the “Third Interim Fee Application Period”).

By this Third Interim Fee Application, A&M seeks compensation in the amount of \$1,967,840.00 less a discount in the amount of \$196,784.00 for a total amount of \$1,771,056.00, \$1,748,562.75 of which represents fees earned outside of Puerto Rico and \$22,493.25 of which represents fees earned in Puerto Rico, and reimbursement of actual and necessary expenses incurred in the amount of \$14,074.58 for the Third Interim Fee Application Period.

### **JURISDICTION**

- 1, The United States District Court for the District of Puerto Rico (the “Court”) has subject matter jurisdiction over this Application pursuant to PROMESA section 306(a).
2. Venue is proper in this district pursuant to PROMESA section 307(a).

3. The statutory predicates for the relief requested herein are PROMESA sections 316 and 317.

### **BACKGROUND**

4. On June 30, 2016, the Oversight Board was established under PROMESA section 101(b). On August 31, 2016, President Obama appointed the Oversight Board's seven voting members.

5. Pursuant to PROMESA section 315, "[t]he Oversight Board in a case under this subchapter is the representative of the debtor" and "may take any action necessary on behalf of the debtor to prosecute the case of the debtor, including filing a petition under section [304] of [PROMESA] . . . or otherwise generally submitting filings in relation to the case with the court." 48 U.S.C. § 2175.

6. On September 30, 2016, the Oversight Board designated the Debtor as a 'covered entity' under PROMESA section 101(d),

7. On May 21, 2017, the Oversight Board issued a restructuring certification pursuant to PROMESA sections 104(j) and 206 and filed a voluntary petition for relief for the Debtor pursuant to PROMESA section 304(a), commencing a case under title III thereof (the "Debtor's Title III Case"). Pursuant to PROMESA section 315(b), the Oversight Board is the Debtor's representative in the Debtor's Title III Case.

8. Background information regarding the Debtor and the commencement of the Debtor's Title III Case is contained in the *Notice of Filing of Statement of Oversight Board in Connection with PROMESA Title III Petition* [ECF No. 1, Case No. 17 BK 3283-LTS], attached to the Commonwealth of Puerto Rico's Title III petition.

9. On August 2, 2018, the Oversight Board retained A&M, at discounted rates, to

manage and resolve the tens of thousands of claims filed against the Title III entities<sup>2</sup>.

10. On April 29, 2019, A&M served on the Notice Parties (as defined in the Interim Compensation Order) its seventh monthly fee statement for the period February 1, 2019 through February 28, 2019. The seventh monthly fee statement is attached hereto as Exhibit A.

11. On May 6, 2019, A&M served on the Notice Parties its eighth monthly fee statement for the period March 1, 2019 through March 31, 2019. The eighth monthly fee statement is attached hereto as Exhibit B.

12. On May 22, 2019, A&M served on the Notice Parties its ninth monthly fee statement for the period April 1, 2019 through April 30, 2019. The ninth monthly fee statement is attached hereto as Exhibit C.

13. On July 11, 2019, A&M served on the Notice Parties its tenth monthly fee statement for the period May 1, 2019 through May 31, 2019. The tenth monthly fee statement is attached hereto as Exhibit D.

14. In accordance with the Interim Compensation Order and as reflected in the foregoing summary, A&M has requested an aggregate gross payment of \$1,608,024.98 which represents payment of ninety percent (90%) of the compensation sought and reimbursement of one-hundred percent (100%) of expenses incurred. To date, A&M has received payment of \$1,078,441.68 in fees and \$11,653.45 of incurred expenses with respect to fee statements filed during the Third Interim Fee Application Period. The variance between the requested fees and payments received relates to: 1) \$375,372.23 for fees and \$2,421.13 for expenses incurred in May for which the response deadline has not expired, 2) a 1.5% Technical Service Fee tax withholdings totaling \$18,278.67, and 3) a newly implemented universal, versus fees incurred

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<sup>2</sup> Pursuant to A&M's August 2, 2018 engagement letter with the Oversight Board (a copy of which is available on the Oversight Board's website at: [https://drive.google.com/file/d/1HuXTVFMQJC4POU\\_3judw1CCHdSPGhp8q/view](https://drive.google.com/file/d/1HuXTVFMQJC4POU_3judw1CCHdSPGhp8q/view) (the "Engagement Letter")), it shall not provide services or advice on any claims related to the Puerto Rico Electric Power Authority.

on-island only, 10% withholding tax effective as of December 2018 and as of the time of filing this Application, totaling \$121,857.82 for the Third Interim Fee Application Period.

### **REQUESTED FEES AND REIMBURSEMENT OF EXPENSES**

15. All services for which A&M requests compensation were performed for the Commonwealth of Puerto Rico, ("Commonwealth"). The time detail for the Third Interim Fee Application Period is attached hereto as Exhibit E. This Third Interim Fee Application contains time entries describing the time spent by each professional during the Third Interim Fee Application Period. To the best of A&M's knowledge, this Third Interim Fee Application substantially complies with the applicable provisions of PROMESA, the Bankruptcy Rules, the Local Bankruptcy Rules, and the Second Interim Compensation Order. A&M's time reports are entered and organized by task and by professional performing the described service in 1/10 of an hour increments.

16. A&M incurred expenses totaling \$14,074.58 for the Third Interim Fee Application Period as presented here to as Exhibit F.

17. The services rendered by A&M during the Third Interim Fee Application can be grouped into the categories set forth below. A&M attempted to place the services provided in the category that best relates to such services. However, because certain services may relate to one or more categories, services pertaining to one category may in fact be included in another category. These services performed are generally described below by category, and as set forth in the attached time detail attached hereto as Exhibit G. This Exhibit G also identifies the professional who rendered services relating to each category, along with the number of hours for each individual and the total compensation sought for each category.

### **SUMMARY OF SERVICES PERFORMED**

18. This Third Interim Fee Application covers the fees incurred during the Third Interim Fee Application Period with respect to services rendered as advisor to the Oversight

Board in its role as representative for the Commonwealth. A&M believes it is appropriate to be compensated for the time spent in connection with these matters, and set forth a narrative description of the services rendered for the Debtors and the time expended, organized by project task categories as follows:

**A. Commonwealth of Puerto Rico - Claims Administration and Objections**

19. During this period, A&M:
  - a. analyzed approximately 14,000 Accounts Payable and Litigation related claims to prepare for the filing of the Alternative Dispute Resolution (ADR) motion. Counsel utilized this data to identify claims which could potentially be resolved through the ADR process and set priorities for further Claims review. Additionally, A&M reviewed the draft ADR motion and provided comments to counsel;
  - b. prepared Claim Reconciliation Worksheets (CRWs) for approximately 500 Accounts Payable Claims. This process aggregates invoice and contract information provided in the Proof of Claim with governmental records including open accounts payable and historical disbursement files. Once reviewed, if a claim had not been fully satisfied, the CRWs were sent to the various agencies within the Commonwealth for further review and reconciliation;
  - c. analyzed approximately 85 CRWs which had been completed by the Commonwealth. If a claim was successfully reconciled, A&M marked it for objection or allowed it within the A&M claims database, as appropriate. In instances where the Government needed additional information from the creditor to complete the reconciliation, A&M coordinated the follow up communication;

- d. reviewed Bondholder Claims in preparation of listing them on Omnibus

Objections:

- i. reviewed Claim support details for approximately 683 Claims which did not include CUSIP numbers to try and identify other information to determine type of bond being claimed. If no further support was identified, prepared claim for deficient Claim objection,
  - ii. reviewed approximately 557 Claims to validate if CUSIP numbers provided were also present in the Master Bond Proofs of Claim filed by the Administrative Agent,
  - iii. reviewed approximately 1,316 Claims to ensure asserted liabilities were limited to “loss of principle and interest” only. Additionally, identified Claims which were asserting guarantees or other bases that would require a substantive objection;
- e. reviewed the supporting documentation of approximately 1,200 Human Resource related claims to categorize specific liability being asserted.
- f. analyzed approximately 6,100 Human Resource related claims to prepare for the filing of the Administrative Claims Resolution (ACR) motion. Counsel utilized this data to identify claims which could potentially be resolved through the ACR process and set priorities for further Claims review.
- g. reviewed approximately 2,300 Proofs of Claim and supporting details to identify Claims which were duplicative of previously filed Proofs of Claim;
- h. prepared and filed 21 Non-Substantive claim objections affecting 4,175 Claims. Once ordered, these objections will reduce the asserted value of claims on the official court register by approximately \$32.9 trillion dollars;

- i. created and updated a claims summary analysis by claim type to allow counsel to review the claims groupings and confirm A&M's proposed treatment for each claim type;
- j. performed creditor outreach to collect missing information for deficient proofs of claim;
- k. provided regular updates of the claims reconciliation progress to representatives of the Title III entities, AAFAF, the Oversight Board, and their respective advisors.

In conjunction with this category, A&M expended approximately 3,954.8 hours during the Application Period, for a total of \$1,847,335.00, prior to any fee reduction.

**B. Commonwealth of Puerto Rico – Fee Applications**

20. During the Third Interim Fee Application Period, A&M prepared its Second Interim Fee Application as required by the Second Amended Interim Compensation Order.

In conjunction with this category, A&M expended approximately 35.6 hours during the Application Period, for a total of \$21,057.50, prior to any fee reduction.

**C. Commonwealth of Puerto Rico - Meetings**

21. During the Third Interim Fee Application Period, A&M participated in several meetings to review the Commonwealth claims process. These meetings included;

- a. regular update meetings with Commonwealth representatives, AAFAF, the Oversight Board and their advisors to review updated claims summary reports and strategy for claims resolution;
- b. meetings with commonwealth representatives including treasury, AAFAF and the Department of Justice to review the status of the claims reconciliation process and discuss next steps related to litigation, accounts payable and bond claims resolution.



In conjunction with this category, A&M expended approximately 148.7 hours during the Application Period, for a total of \$99,447.50, prior to any fee reduction.

**D. Discounts Agreed to By A&M and the Oversight Board**

22. A&M and the Oversight Board in its role as representative for Commonwealth had previously agreed to a ten-percent discount of fees based on the Engagement Letter.

**E. Other Concessions Provided to Debtors by A&M**

23. During the Third Interim Fee Application Period, two professionals included in this Third Interim Fee Application were not locally-based and incurred a total of 8 hours of non-working travel time. A&M normally bills its clients for non-working travel time incurred by its professionals at 50% of their hourly rates. However, A&M will not charge the fees incurred for non-working travel time.

**CERTIFICATE OF COMPLIANCE AND REQUEST FOR WAIVER**

24. Attached hereto as Exhibit H is a declaration of Julie M. Hertzberg, the undersigned representative of A&M. To the extent that the Third Interim Fee Application does not comply in all respects with the requirements of the aforementioned rules, A&M believes that such deviations are not material and respectfully requests that any such requirements be waived.

**NOTICE**

25. Pursuant to the Interim Compensation Order, notice of this Application has been filed in the jointly-administered Commonwealth of Puerto Rico's Title III cases and served upon:

(a) the Financial Oversight and Management Board, 40 Washington Square South, Office 314A, New York, NY 10012, Attn: Professor Arthur J. Gonzalez, Oversight Board Member.

(b) attorneys for the Financial Oversight and Management Board as representative of The Commonwealth of Puerto Rico, O'Neill & Borges LLC, 250 Muñoz Rivera Ave., suite 800, San Juan, PR 00918-1813, Attn: Hermann D. Bauer, Esq. ([Hermann.bauer@oneillborges.com](mailto:Hermann.bauer@oneillborges.com);

(c) attorneys for the Puerto Rico Fiscal Agency and Financial Advisory Authority, O'Melveny & Myers LLP, Times Square Tower, 7 Time Square, New York, NY 10036, Attn: John J. Rapisardi, Esq. ([jrapisardi@omm.com](mailto:jrapisardi@omm.com)), Suzanne Uhland, Esq. ([suhland@omm.com](mailto:suhland@omm.com)), and Diana M. Perez, Esq. ([dperez@omm.com](mailto:dperez@omm.com)).

(d) attorneys for the Puerto Rico Fiscal Agency and Financial Advisory Authority, Marini Pietrantonio Muniz LLC, MCS Plaza, Suite 500, 255 Ponce de León Ave., San Juan P.R. 00917, Attn.: Luis C. Marini-Biaggi, Esq. ([lmardini@mpmlawpr.com](mailto:lmardini@mpmlawpr.com)) and Carolina Velaz-Rivero Esq. ([cvelaz@mpmlawpr.com](mailto:cvelaz@mpmlawpr.com));

(e) the Office of the United States Trustee for the District of Puerto Rico, Edificio Ochoa, 500 Tanca Street, Suite 301, San Juan, PR 00901 (re: *In re: Commonwealth of Puerto Rico*);

(f) attorneys for the Official Committee of Unsecured Creditors, Paul Hastings LLP, 200 Park Ave., New York, NY 10166, Attn: Luc A. Despina, Esq. ([lucdespins@paulhastings.com](mailto:lucdespins@paulhastings.com));

(g) attorneys for the Official Committee of Unsecured Creditors, Casillas, Santiago & Torres LLC, El Caribe Office Building, 53 Palmeras Street, Ste. 1601, San Juan, PR 00901, Attn: Juan J. Casillas Ayala, Esq. ([jcasillas@cstlawpr.com](mailto:jcasillas@cstlawpr.com)) and Alberto J.E. Añeses Negrón, Esq. ([aaneses@cstlawpr.com](mailto:aaneses@cstlawpr.com));

(h) attorneys for the Official Committee of Retired Employees, Jenner & Block LLP, 919 Third Ave., New York, NY 10022, Attn: Robert Gordon, Esq. ([rgordon@jenner.com](mailto:rgordon@jenner.com)) and Richard Levin, Esq. ([rlevin@jenner.com](mailto:rlevin@jenner.com)); and Jenner & Block LLP, 353 N. Clark Street, Chicago, IL 60654, Attn: Catherine Steege, Esq. ([csteeg@jenner.com](mailto:csteeg@jenner.com)) and Melissa Root, Esq. ([mroot@jenner.com](mailto:mroot@jenner.com));

(i) attorneys for the Official Committee of Retired Employees, Bennazar, García & Milián, C.S.P., Edificio Union Plaza, PH-A, 416 Ave. Ponce de León, Hato Rey, PR 00918, Attn: A.J. Bennazar-Zequiera, Esq. ([ajb@bennazar.org](mailto:ajb@bennazar.org));

(j) the Puerto Rico Department of Treasury, PO Box 9024140, San Juan, PR 00902-4140, Attn: Reylam Guerra Goderich, Deputy Assistant of Central Accounting ([Reylam.Guerra@hacienda.pr.gov](mailto:Reylam.Guerra@hacienda.pr.gov)); Omar E. Rodríguez Pérez, CPA, Assistant Secretary of Central Accounting ([Rodriguez.Omar@hacienda.pr.gov](mailto:Rodriguez.Omar@hacienda.pr.gov)); Angel L. Pantoja Rodríguez, Deputy Assistant Secretary of Internal Revenue and Tax Policy ([angel.pantoja@hacienda.pr.gov](mailto:angel.pantoja@hacienda.pr.gov)); Francisco Parés Alicea, Assistant Secretary of Internal Revenue and Tax Policy ([francisco.pares@hacienda.pr.gov](mailto:francisco.pares@hacienda.pr.gov)); and Francisco Peña Montañez, CPA, Assistant Secretary of the Treasury ([Francisco.Pena@hacienda.pr.gov](mailto:Francisco.Pena@hacienda.pr.gov));

k. attorneys for the Fee Examiner, EDGE Legal Strategies, PSC, 252

Ponce de León Avenue, Citibank Tower, 12th Floor, San Juan, PR 00918, Attn: Eyck O. Lugo (elugo@edgelegalpr.com); and

l. attorneys for the Fee Examiner, Godfrey & Kahn, S.C., One East Main Street, Suite 500, Madison, WI 53703, Attn: Katherine Stadler (KStadler@gklaw.com).

A&M submits that, in light of the foregoing, no other or further notice need be provided.

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WHEREFORE, pursuant to the Second Amended Interim Compensation Order, A&M respectfully requests that, for the period February 1, 2019 through May 31, 2019, the Court (i) grant A&M interim allowance of compensation in the amount of \$1,771,056.00 for professional services rendered during the Third Interim Fee Application Period and (ii) grant A&M interim allowance of expenses in the amount of \$14,074.58.

Dated: July 15, 2019  
Detroit, Michigan

/s/

\_\_\_\_\_  
Julie M. Hertzberg

Alvarez & Marsal North America, LLC  
755 W. Big Beaver Road  
Suite 650  
Troy, MI 48084  
Telephone: 248.936.0850  
Facsimile: 248.936.0801  
[jhertzberg@alvarezandmarsal.com](mailto:jhertzberg@alvarezandmarsal.com)

ADVISOR TO THE OVERSIGHT BOARD  
AS REPRESENTATIVE OF THE  
DEBTOR

**EXHIBITS**

**Exhibit A**

**ALVAREZ & MARSAL NORTH AMERICA, LLC  
MONTHLY FEE APPLICATION OF FOR THE PERIOD  
FEBRUARY 1, 2019 THROUGH FEBRUARY 28, 2019**

**UNITED STATES DISTRICT COURT  
DISTRICT OF PUERTO RICO**

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND	)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	No. 17 BK 3283-LTS
	)	
as representative of	)	
	)	
THE COMMONWEALTH OF PUERTO RICO, et al.,	)	
Debtors. <sup>1</sup>		

**COVER SHEET TO SEVENTH MONTHLY FEE APPLICATION OF  
ALVAREZ & MARSAL NORTH AMERICA, LLC  
FOR PAYMENT OF COMPENSATION RENDERED OUTSIDE OF PUERTO RICO  
AND REIMBURSEMENT OF EXPENSES FOR CONSULTING SERVICES TO THE  
FINANCIAL OVERSIGHT AND MANAGEMENT BOARD OF PUERTO RICO  
FOR THE PERIOD FROM  
FEBRUARY 1, 2019 THROUGH FEBRUARY 28, 2019**

**ALL FEES AND SERVICES IN THIS MONTHLY FEE STATEMENT  
WERE INCURRED OUTSIDE OF PUERTO RICO**

Name of Applicant:	<u>Alvarez &amp; Marsal North America, LLC (A&amp;M)</u>
Authorized to Provide Professional Services to:	<u>Financial Oversight and Management Board of Puerto Rico</u>

Services Rendered to:	<u>Commonwealth of Puerto Rico</u>
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Period for which compensation and reimbursement for fees and services outside of Puerto Rico is sought: February 1, 2019 through February 28, 2019

<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Amount of Compensation sought as actual, reasonable and necessary: \$452,099.25 (\$502,332.50 incurred less 10% voluntary reduction of \$50,233.25)

Amount of Expense Reimbursement sought as actual, reasonable and necessary:	<u>\$ 2,717.20</u>
This is a(n):	<u>✓</u> Monthly    ___ Interim    ___ Final application

This is A&M's seventh monthly fee application filed in these cases and is for services rendered outside Puerto Rico.



**Principal Certification**

I hereby authorize the submission of this Monthly Fee Statement for February 2019.

/s/

Jaime A. El Koury  
General Counsel to the Financial Oversight and  
Management Board of Puerto Rico

On April 29, 2019 Sent to:

**FOMB:**

Financial Oversight and Management Board  
40 Washington Square South  
Office 314A  
New York, NY 10012  
Attn: Professor Arthur J Gonzalez  
FOMB Board Member

O'Neil & Borges LLC  
250 Muñoz Rivera Ave., Suite 800  
San Juan, PR 00918  
Attn: Herman D. Bauer, Esq.

**Office of United States Trustee:**

Office of the United States Trustee for the District of  
Puerto Rico  
Edificio Ochoa, 500 Tanca Street, Suite 301  
San Juan, PR 00901  
(In re: Commonwealth of Puerto Rico)

Office of the United States Trustee for Region 21  
75 Spring Street, SW, Room 362  
Atlanta, GA 30303  
Attn: Guy G. Gebhardt  
Acting United States Trustee (Region 21)  
(In re: Commonwealth of Puerto Rico)

**Co-Counsel for the Official Committee of Unsecured**

**Creditors:**

Paul Hastings LLP  
200 Park Avenue  
New York, NY 10166  
Attn: Luc A. Despins, Esq.

Casillas, Santiago & Torres, LLC  
El Caribe Office Building  
53 Palmeras Street, Ste. 1601  
San Juan, Puerto Rico 00901-2419  
Attn: Juan J. Casillas Ayala, Esq.  
Alberto J. E. Añeses Negrón, Esq.  
Central Accounting

**Co-Counsel for the Fee Examiner:**

Godfrey & Kahn, S.C.  
One East Main Street, Suite 500  
Madison, WI 53703  
Attn: Katherine Stadler

EDGE Legal Strategies, PSC Secretary of the Treasury  
252 Ponce de León Avenue  
Citibank Tower, 12<sup>th</sup> Floor  
San Juan, PR 00918  
Attn: Eyck O. Lugo

**Co-Counsel for AAFAF:**

O'Melveny & Myers, LLP.  
Times Square Tower  
7 Times Square  
New York, NY 10036  
Attn: John J. Rapisardi, Esq.  
Suzanne Uhland, Esq.  
Diana M. Perez, Esq.

Marini Pietrantonui Muñoz LLC  
MSC Plaza, Suite 500  
255 Ponce de León Ave  
San Juan, PR 00917  
Attn: Luis C. Marini-Biaggi, Esq.  
Carolina Velaz-Rivero, Esq.  
Valerie Blay Soler, Esq.

**Co-Counsel for the Official Committee of Retirees:**

Jenner & Block LLP  
919 Third Avenue  
New York, NY 10022-3908  
Attn: Robert Gordon, Esq.  
Richard Levin, Esq.

Jenner & Block LLP  
353 N. Clark Street  
Chicago, IL 60654  
Attn: Catherine Steege, Esq.  
Melissa Root, Esq.

Bennazar, Garcia & Milián, C.S.P.  
Edificio Union Plaza, PH-A  
416 Avenida Ponce de León  
Hato Rey, PR 00918  
Attn: A. J. Bennazar-Zequeria, Esq.

**Puerto Rico Department of Treasury**

PO Box 9024140  
San Juan, PR 00902-4140  
Attn: Reylam Guerra Goderich, Deputy Assistant of  
General Accounting  
Omar E. Rodriguez Pérez, CPA, Assistant  
Secretary of Central Accounting  
Angel L. Pantoja Rodriguez, Deputy Assistant of  
Internal Revenue and Tax Policy  
Francisco Parés Alicea, Assistant Secretary of  
Internal Revenue and Tax Policy  
Francisco Peña Montañez, CPA, Assistant  
Secretary of the Treasury

**Summary of Professional Fees for the Period February 1, 2019 through February 28, 2019**  
**Commonwealth of Puerto Rico**

SUMMARY OF TOTAL FEES		
TASK CODE	TOTAL HOURS	TOTAL FEES REQUESTED
Commonwealth of Puerto Rico - Claims Administration and Objections	1,034.7	\$ 477,357.50
Commonwealth of Puerto Rico - Fee Applications	9.6	\$ 4,852.50
Commonwealth of Puerto Rico - Meeting	27.3	20,122.50
<b>Subtotal</b>	<b>1,071.6</b>	<b>502,332.50</b>
<i>Less 10% voluntary reduction</i>		<i>(50,233.25)</i>
<b>Total</b>		<b>\$ 452,099.25</b>

PROFESSIONAL	POSITION	DEPARTMENT	BILLING RATE	TOTAL HOURS	TOTAL FEES
Julie Hertzberg	Managing Director	Claim Management	\$875	20.9	\$18,287.50
Jay Herriman	Managing Director	Claim Management	\$850	66.8	56,780.00
Mark Zeiss	Director	Claim Management	\$600	85.9	51,540.00
Kara Harmon	Consultant II	Claim Management	\$525	80.2	42,105.00
Vincent Pena	Manager	Claim Management	\$475	99.2	47,120.00
Gerard Gigante	Associate	Claim Management	\$425	124.6	52,955.00
Kevin O'Donnell	Associate	Claim Management	\$425	119.6	50,830.00
Markus Traylor	Associate	Claim Management	\$425	80.2	34,085.00
Pablo Cervantes	Associate	Claim Management	\$425	22.4	9,520.00
Bria Warren	Analyst	Claim Management	\$375	91.9	34,462.50
John Sagen	Analyst	Claim Management	\$375	164.0	61,500.00
Thomas Salinerno	Analyst	Claim Management	\$375	109.6	41,100.00
Bernice Grussing	Para Professional	Claim Management	\$325	6.3	2,047.50
<b>Subtotal</b>				<b>1,071.6</b>	<b>502,332.50</b>
<i>Less 10% voluntary reduction</i>					<i>-50,233.25</i>
<b>Total</b>					<b>\$452,099.25</b>

**Summary of Expenses for the Period February 1, 2019 through February 28, 2019**

**Commonwealth of Puerto Rico**

EXPENSE CATEGORY	AMOUNT
CMS Monthly Data Storage Fee	2,717.20
<b>Total</b>	<b>\$2,717.20</b>

A&M requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (i.e., payment of ninety percent (90%) of the compensation sought, in the amount of \$406,889.33, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$2,717.20, for services rendered outside of Puerto Rico) in the total amount of \$409,606.53.

### Professional Certification

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, Alvarez & Marsal North America, LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

I further certify that, with respect to the fees and services rendered pursuant to this monthly fee statement, (i) Alvarez & Marsal North America, LLC was not doing business in Puerto Rico and (ii) the services rendered by Alvarez & Marsal North America, LLP were not performed in Puerto Rico.

/s/

Julie M. Hertzberg

Alvarez & Marsal North America, LLC  
1000 Town Center  
Suite 750  
Detroit, MI 48075  
Telephone: 248.936.0850  
Facsimile: 248.936.0801  
jhertzberg@alvarezandmarsal.com

**EXHIBITS**

*Exhibit A*

***Commonwealth of Puerto Rico  
Summary of Time Detail by Task  
February 1, 2019 through February 28, 2019***

<b><i>Task Description</i></b>	<b><i>Sum of Hours</i></b>	<b><i>Sum of Fees</i></b>
Commonwealth of Puerto Rico - Claims Administration and Objections	1,034.7	\$477,357.50
Commonwealth of Puerto Rico - Fee Applications	9.6	\$4,852.50
Commonwealth of Puerto Rico - Meeting	27.3	\$20,122.50
<b><i>Total</i></b>	<b>1,071.6</b>	<b>\$502,332.50</b>

***Commonwealth of Puerto Rico  
Summary of Time Detail by Professional  
February 1, 2019 through February 28, 2019***

<b><i>Professional</i></b>	<b><i>Position</i></b>	<b><i>Billing Rate</i></b>	<b><i>Sum of Hours</i></b>	<b><i>Sum of Fees</i></b>
Julie Hertzberg	Managing Director	\$875.00	20.9	\$18,287.50
Jay Herriman	Managing Director	\$850.00	66.8	\$56,780.00
Mark Zeiss	Director	\$600.00	85.9	\$51,540.00
Kara Harmon	Consultant !!	\$525.00	80.2	\$42,105.00
Vincent Pena	Manager	\$475.00	99.2	\$47,120.00
Gerard Gigante	Associate	\$425.00	124.6	\$52,955.00
Kevin O'Donnell *	Associate	\$425.00	119.6	\$50,830.00
Markus Traylor	Associate	\$425.00	80.2	\$34,085.00
Pablo Cervantes	Associate	\$425.00	22.4	\$9,520.00
Bria Warren	Analyst	\$375.00	91.9	\$34,462.50
John Sagen	Analyst	\$375.00	164.0	\$61,500.00
Thomas Salierno	Analyst	\$375.00	109.6	\$41,100.00
Bernice Grussing	Para Professional	\$325.00	6.3	\$2,047.50
<b><i>Total</i></b>			<b>1,071.6</b>	<b>\$502,332.50</b>

\*This application includes time from a prior period not previously billed.



*Exhibit C*

***Commonwealth of Puerto Rico  
Summary of Time Detail by Professional  
February 1, 2019 through February 28, 2019***

**Commonwealth of Puerto Rico -  
Claims Administration and  
Objections**

**Advise and assist the Debtors regarding the claims  
reconciliation process: notably, claims review, categorization and  
analysis, and development of claims reconciliation strategy.**

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Kara Harmon	Consultant !!	\$525	74.9	\$39,322.50
Julie Hertzberg	Managing Director	\$875	12.4	\$10,850.00
Jay Herriman	Managing Director	\$850	54.4	\$46,240.00
Mark Zeiss	Director	\$600	83.6	\$50,160.00
Vincent Pena	Manager	\$475	99.2	\$47,120.00
Gerard Gigante	Associate	\$425	124.6	\$52,955.00
Kevin O'Donnell	Associate	\$425	119.6	\$50,830.00
Markus Traylor	Associate	\$425	80.2	\$34,085.00
Pablo Cervantes	Associate	\$425	22.4	\$9,520.00
Bria Warren	Analyst	\$375	91.9	\$34,462.50
John Sagen	Analyst	\$375	161.9	\$60,712.50
Thomas Salierno	Analyst	\$375	109.6	\$41,100.00
			1034.7	\$477,357.50
<i>Average Billing Rate</i>				\$461.35

***Commonwealth of Puerto Rico***  
***Summary of Time Detail by Professional***  
***February 1, 2019 through February 28, 2019***

## Commonwealth of Puerto Rico - Fee Applications

### *Average Billing Rate*

***Commonwealth of Puerto Rico***  
***Summary of Time Detail by Professional***  
***February 1, 2019 through February 28, 2019***

**Participate in meetings with Debtors, PROMESA Board Representatives and/or advisors to present findings or discuss various matters related to the claims process.**

### *Average Billing Rate*

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through February 28, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	1/28/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/28/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/28/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/28/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/29/2019	2.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/29/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/29/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/29/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/30/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/30/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/30/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/30/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/31/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/31/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through February 28, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	1/31/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/31/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Bria Warren	2/1/2019	2.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/1/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	2/1/2019	2.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/1/2019	2.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/1/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/1/2019	1.9	Analyze bond claim reconciliation analysis, provide comments to K. Harmon
Jay Herriman	2/1/2019	0.4	Review and send workstream status update to client and counsel
John Sagen	2/1/2019	1.4	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/1/2019	0.8	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/1/2019	1.1	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/1/2019	1.6	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	2/1/2019	2.4	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	2/1/2019	1.4	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kevin O'Donnell	2/1/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/1/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through February 28, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	2/1/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/1/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/1/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/1/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	2/1/2019	1.1	Process Prime Clerk weekly register for new claims
Mark Zeiss	2/1/2019	1.1	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	2/1/2019	1.1	Revise claims with Exact Duplicate objections that have now been expunged per Prime Clerk Register
Mark Zeiss	2/1/2019	1.3	Revise claims with Exact Duplicate objections whose surviving claims have now been expunged per Prime Clerk Register
Mark Zeiss	2/1/2019	0.8	Process Prime Clerk weekly register for claim amount changes
Mark Zeiss	2/1/2019	1.3	Process Prime Clerk weekly register for claimant, claim status changes
Markus Traylor	2/1/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/1/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/1/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/1/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/1/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/1/2019	2.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through February 28, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	2/1/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kara Harmon	2/2/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
John Sagen	2/3/2019	1.2	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/3/2019	1.3	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	2/3/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and Open AP provided by the Commonwealth
Kara Harmon	2/3/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and Open AP provided by the Commonwealth
Bria Warren	2/4/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/4/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	2/4/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/4/2019	2.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/4/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/4/2019	1.4	Review accounts payable claims, updating claim classifications and claim synopsis.
Jay Herriman	2/4/2019	1.9	Review claims marked for expungement objection
Jay Herriman	2/4/2019	0.1	Provide feedback on claims marked for expungement to M. Zeiss and K. Harmon
John Sagen	2/4/2019	1.7	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/4/2019	1.4	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/4/2019	1.1	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	2/4/2019	1.1	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Julie Hertzberg	2/4/2019	1.4	Review analysis related to claim expungement objections
Kara Harmon	2/4/2019	2.7	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Mark Zeiss	2/4/2019	2.1	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	2/4/2019	2.2	Revise claims objections including initial duplicate bond claims objections on claims for summary reporting
Markus Traylor	2/4/2019	0.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate of Puerto Rico - Claims Administration and Objections
Markus Traylor	2/4/2019	0.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/4/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/4/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/4/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	2/4/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	2/4/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	2/4/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	2/4/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/5/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/5/2019	2.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.



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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	2/5/2019	2.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/5/2019	3.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/5/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/5/2019	0.4	Email correspondence with V. Rivera re: questions related to historical disbursements file and open Accounts Payable file
Jay Herriman	2/5/2019	1.1	Review claims docketed as being related to various leys in order to determine next steps for reconciliation
Jay Herriman	2/5/2019	2.3	Review claims docketed as being related to various leys in order to determine next steps for reconciliation
John Sagen	2/5/2019	1.3	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/5/2019	1.4	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/5/2019	1.2	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/5/2019	1.1	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	2/5/2019	0.9	Prepare workbooks for invoices contained on both Open AP and Disbursements file for review by Commonwealth
Kara Harmon	2/5/2019	1.8	Analyze various contract claims to determine best course for reconciliation (AP vs. Rejection Damages)
Kara Harmon	2/5/2019	1.6	Prepare updated AP claim stratification by Debtor and amounts to prepare for discussion on reconciliation thresholds
Mark Zeiss	2/5/2019	0.8	Process weekly Prime Clerk register for new claims
Mark Zeiss	2/5/2019	1.7	Revise claims with Exact Duplicate objections that have now been expunged per Prime Clerk Register
Mark Zeiss	2/5/2019	2.4	Process weekly Prime Clerk register for changes in claim amounts
Mark Zeiss	2/5/2019	1.3	Revise claims with Exact Duplicate objections whose surviving claims have now been expunged per Prime Clerk Register
Mark Zeiss	2/5/2019	2.3	Process weekly Prime Clerk register for changes in claimants, claim status
Markus Traylor	2/5/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through February 28, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Markus Traylor	2/5/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/5/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/5/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/5/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/5/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	2/5/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	2/5/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	2/5/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/6/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/6/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	2/6/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/6/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/6/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/6/2019	2.2	Review draft Omnibus Claim objection exhibits 22 - 29
John Sagen	2/6/2019	0.6	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	2/6/2019	2.1	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/6/2019	1.8	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/6/2019	1.4	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Julie Hertzberg	2/6/2019	1.9	Review exhibits related to Omnibus objections 22 - 26
Kara Harmon	2/6/2019	0.2	Prepare updated workbook for creditor invoices contained both in open AP and in payments file for Commonwealth review
Kara Harmon	2/6/2019	0.4	Prepare update on workstreams to share with the Commonwealth
Kara Harmon	2/6/2019	0.7	Prepare sample reconciliation workbooks for discussions with the Commonwealth on go forward process
Kara Harmon	2/6/2019	1.3	Prepare claim summary report by Debtor to provide Commonwealth with reconciliation progress report
Mark Zeiss	2/6/2019	2.4	Prepare draft Excel versions of Exact Duplicate claims exhibits, review claims
Mark Zeiss	2/6/2019	2.7	Draft Non-Cofina Exact Duplicate Claims to Claim Omnibus Exhibits
Mark Zeiss	2/6/2019	1.8	Prepare draft Excel versions of Amended claims exhibits, review claims
Mark Zeiss	2/6/2019	1.2	Draft Non-Cofina Amended Claims to Claim Omnibus Exhibits
Markus Traylor	2/6/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/6/2019	0.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/6/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/6/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/6/2019	2.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/6/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Vincent Pena	2/6/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	2/6/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	2/6/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	2/6/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/7/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/7/2019	2.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	2/7/2019	1.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	2/7/2019	2.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	2/7/2019	3.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
John Sagen	2/7/2019	2.4	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation.
John Sagen	2/7/2019	1.9	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation.
John Sagen	2/7/2019	0.6	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation.
John Sagen	2/7/2019	1.1	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation.
John Sagen	2/7/2019	2.2	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation.
John Sagen	2/7/2019	1.3	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation.
Kara Harmon	2/7/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and Open AP provided by the Commonwealth.

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through February 28, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	2/7/2019	2.1	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	2/7/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and Open AP provided by the Commonwealth
Mark Zeiss	2/7/2019	1.3	Process claim amounts changes, transfers per Prime Clerk weekly claims register
Mark Zeiss	2/7/2019	1.6	Prepare workbook for reviewing claims marked as amending by claimants including potential additional exact duplicates
Mark Zeiss	2/7/2019	1.8	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	2/7/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate of Puerto Rico - Claims Administration and Objections
Markus Traylor	2/7/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/7/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/7/2019	0.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/7/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/7/2019	1.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/7/2019	0.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/7/2019	0.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/7/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/7/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	2/7/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	2/7/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	2/7/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	2/7/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/8/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/8/2019	2.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	2/8/2019	2.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/8/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/8/2019	1.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
John Sagen	2/8/2019	1.7	Analyze listing of non-COFINA bond claims containing no CUSIP information to prepare for omnibus objections
John Sagen	2/8/2019	2.2	Analyze listing of non-COFINA bond claims containing no CUSIP information to prepare for omnibus objections
Kara Harmon	2/8/2019	2.9	Analyze listing of non-COFINA bond claims containing no CUSIP information to prepare for omnibus objections
Mark Zeiss	2/8/2019	2.3	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	2/8/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/8/2019	0.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Markus Traylor	2/8/2019	0.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate of Puerto Rico - Claims Administration and Objections
Pablo Cervantes	2/8/2019	0.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/8/2019	0.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/8/2019	0.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/8/2019	0.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/8/2019	0.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/8/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/8/2019	0.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/8/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/8/2019	2.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/8/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/8/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	2/8/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	2/8/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	2/11/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/11/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/11/2019	3.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	2/11/2019	2.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/11/2019	2.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/11/2019	3.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/11/2019	0.8	Review analysis related to bond claims to determine next steps in reconciliation
John Sagen	2/11/2019	1.4	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/11/2019	1.9	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/11/2019	1.6	Analyze listing of non-COFINA bond claims containing no CUSIP information to prepare for omnibus objections
John Sagen	2/11/2019	1.1	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/11/2019	0.8	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	2/11/2019	0.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Kara Harmon	2/11/2019	1.2	Analyze listing of non-COFINA bond claims containing no CUSIP information to prepare for omnibus objections
Kevin O'Donnell	2/11/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/11/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	2/11/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/11/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	2/11/2019	1.9	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	2/11/2019	0.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/11/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/11/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/11/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/11/2019	1.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/11/2019	0.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/11/2019	2.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/11/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/11/2019	2.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/11/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/11/2019	2.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Bria Warren	2/12/2019	2.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	2/12/2019	2.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	2/12/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/12/2019	2.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/12/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/12/2019	1.3	Review analysis related to bond claims to determine next steps for reconciliation and objection
John Sagen	2/12/2019	2.3	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/12/2019	1.3	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/12/2019	1.4	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	2/12/2019	1.9	Continue analysis of non-COFINA bonds to prepare report of COFINA bondholders filing damages against Commonwealth
Kara Harmon	2/12/2019	1.1	Analyze listing of non-COFINA bond claims containing no CUSIP information to prepare for omnibus objections
Kevin O'Donnell	2/12/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/12/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/12/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	2/12/2019	2.2	Process weekly Prime Clerk register for claims changes
Mark Zeiss	2/12/2019	2.3	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	2/12/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/12/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through February 28, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Markus Traylor	2/12/2019	0.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/12/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/12/2019	0.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/12/2019	2.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/12/2019	0.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/12/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/12/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/12/2019	2.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/12/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Bria Warren	2/13/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/13/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	2/13/2019	2.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/13/2019	3.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/13/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/13/2019	0.5	Review municipal bond claims, follow up with K. Harmon on same

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	2/13/2019	1.8	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/13/2019	0.9	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/13/2019	2.1	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/13/2019	1.6	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	2/13/2019	1.6	Analyze listing of non-COFINA bond claims containing no CUSIP information to prepare for omnibus objections
Kevin O'Donnell	2/13/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/13/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/13/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/13/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	2/13/2019	1.8	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	2/13/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/13/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/13/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/13/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/13/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/13/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through February 28, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	2/13/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Bria Warren	2/14/2019	1.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/14/2019	3.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/14/2019	2.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	2/14/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/14/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/14/2019	2.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/14/2019	0.7	Review analysis related to bond claims to determine next steps for reconciliation and objection
Jay Herriman	2/14/2019	2.2	Review claims related to various utilities to determine next steps in the reconciliation process
John Sagen	2/14/2019	2.1	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/14/2019	0.7	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/14/2019	1.8	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/14/2019	1.9	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/14/2019	1.7	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/14/2019	1.9	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/14/2019	1.3	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	2/14/2019	2.3	Finalize review of non-COFINA bond claims containing no CUSIP to send report to J. Herriman and J. Hertzberg for review

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through February 28, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	2/14/2019	1.7	Analyze damage claims for COFINA bondholders filed against Commonwealth to prepare suggestion on resolution for counsel
Kevin O'Donnell	2/14/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/14/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/14/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/14/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	2/14/2019	2.2	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	2/14/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/14/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/14/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate of Puerto Rico - Claims Administration and Objections
Pablo Cervantes	2/14/2019	2.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/14/2019	0.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/14/2019	1.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/14/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/14/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/14/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through February 28, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	2/14/2019	2.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Bria Warren	2/15/2019	3.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/15/2019	2.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/15/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	2/15/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/15/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/15/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/15/2019	1.9	Review contract rejection damage claims to determine next steps for reconciliation
Jay Herriman	2/15/2019	1.2	Prepare analysis if claims filed by the U.S. federal government
Jay Herriman	2/15/2019	1.4	Review and update weekly workstream status presentation and send to client and counsel
John Sagen	2/15/2019	1.7	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/15/2019	1.6	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/15/2019	1.1	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/15/2019	1.3	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/15/2019	1.4	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/15/2019	1.9	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/15/2019	1.7	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Julie Hertzberg	2/15/2019	2.3	Analyze contract rejection damage claims summary report



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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Julie Hertzberg	2/15/2019	0.5	Review and provide comments related to the weekly workstream update.
Kevin O'Donnell	2/15/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/15/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/15/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/15/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/15/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	2/15/2019	2.1	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	2/15/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/15/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/15/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/15/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/15/2019	2.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/15/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
John Sagen	2/16/2019	1.8	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/16/2019	1.2	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/16/2019	1.6	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation



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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	2/17/2019	2.2	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/17/2019	1.9	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/17/2019	1.6	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/17/2019	1.4	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Gerard Gigante	2/18/2019	0.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/18/2019	2.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/18/2019	2.3	Review claims related to municipal bonds prepping for objection as appropriate
Jay Herriman	2/18/2019	1.9	Review Human Resource related claims and associated analysis in prep of call with Proskauer
John Sagen	2/18/2019	1.6	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/18/2019	1.4	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/18/2019	1.8	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/18/2019	2.1	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/18/2019	1.3	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	2/18/2019	0.7	Analyze HR claim basis to prepare analysis on asserted basis for claims resolution discussions
Kara Harmon	2/18/2019	0.8	Analyze listing of non-COFINA bond claims containing no CUSIP information to prepare for omnibus objections
Bria Warren	2/19/2019	3.1	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Bria Warren	2/19/2019	2.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Bria Warren	2/19/2019	1.6	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Bria Warren	2/19/2019	2.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.

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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	2/19/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/19/2019	2.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/19/2019	3.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/19/2019	0.5	Review first draft of claims waterfall report, provide comments to K. Harmon
Jay Herriman	2/19/2019	2.1	Review claims filed by various municipalities to determine treatment / reconciliation
Jay Herriman	2/19/2019	0.9	Review / prepare analysis of claims filed by the U.S. Federal government
Jay Herriman	2/19/2019	1.2	Prepare presentation related to setting claim reconciliation thresholds
John Sagen	2/19/2019	1.2	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/19/2019	0.9	Analyze Federal Government proofs of claim and write synopsis on what the creditor is claiming.
John Sagen	2/19/2019	1.4	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/19/2019	1.2	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/19/2019	1.6	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/19/2019	1.9	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/19/2019	1.7	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
Julie Hertzberg	2/19/2019	0.5	Review claims reconciliation threshold recommendation presentation and provide feedback to J. Herriman
Kara Harmon	2/19/2019	2.8	Prepare waterfall claims analysis for Commonwealth at the request of counsel
Kara Harmon	2/19/2019	1.7	Analyze non-COFINA bond claims to determine claim basis to formulate objections
Kevin O'Donnell	2/19/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	2/19/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/19/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/19/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	2/19/2019	2.7	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	2/19/2019	2.8	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/19/2019	1.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/19/2019	1.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/19/2019	1.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/19/2019	1.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Thomas Salierno	2/19/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/19/2019	1.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/19/2019	2.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	2/19/2019	1.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/19/2019	1.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/19/2019	0.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/19/2019	1.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/19/2019	1.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Bria Warren	2/20/2019	2.7	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.

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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	2/20/2019	2.9	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Bria Warren	2/20/2019	2.1	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Bria Warren	2/20/2019	1.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Gerard Gigante	2/20/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/20/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/20/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/20/2019	2.7	Review HR claim analysis in prep of call with Proskauer
Jay Herriman	2/20/2019	0.5	Review updated claims waterfall and provide comments to K. Harmon
Jay Herriman	2/20/2019	0.2	Provide comments to K. Harmon on HR Claims analysis
John Sagen	2/20/2019	0.9	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/20/2019	1.4	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/20/2019	1.6	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/20/2019	1.7	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/20/2019	2.3	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/20/2019	1.8	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
Julie Hertzberg	2/20/2019	2.2	Analyze HR claims basis report in preparation of meeting with Proskauer
Kara Harmon	2/20/2019	1.3	Prepare updated Commonwealth waterfall claims analysis per comments from J. Herriman
Kara Harmon	2/20/2019	2.6	Prepare analysis of filed HR claims to send to J. Herriman and counsel for review
Kara Harmon	2/20/2019	0.6	Analyze open AP from Commonwealth to validate duplication explanation between Open AP and Payments files

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	2/20/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/20/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/20/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	2/20/2019	1.1	Process Prime Clerk weekly register for claimant, claim status changes
Mark Zeiss	2/20/2019	1.9	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Mark Zeiss	2/20/2019	1.2	Process Prime Clerk weekly register for claim amount changes
Mark Zeiss	2/20/2019	2.2	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	2/20/2019	0.8	Process Prime Clerk weekly register for new claims
Markus Traylor	2/20/2019	1.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/20/2019	1.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/20/2019	1.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/20/2019	1.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/20/2019	1.1	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Thomas Salierno	2/20/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/20/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/20/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	2/20/2019	1.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/20/2019	1.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through February 28, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Vincent Pena	2/20/2019	2.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/20/2019	1.1	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/20/2019	0.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/20/2019	0.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/20/2019	1.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Gerard Gigante	2/21/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/21/2019	2.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/21/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/21/2019	2.9	Review HR claims analysis and associated claims to determine next steps in reconciliation process
John Sagen	2/21/2019	1.8	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/21/2019	1.8	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/21/2019	1.6	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/21/2019	1.7	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/21/2019	1.3	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
Kara Harmon	2/21/2019	0.8	Analyze legal claims from J. Sagen to prepare revised claim categories for reconciliation
Kara Harmon	2/21/2019	1.7	Analyze filed bond damages claims against Commonwealth to provide analysis for counsel
Kara Harmon	2/21/2019	0.2	Analyze first pass of unknown claims synopsis to provide feedback on claim comments
Kara Harmon	2/21/2019	0.8	Prepare modification to Commonwealth waterfall claims analysis
Kevin O'Donnell	2/21/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	2/21/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/21/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/21/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	2/21/2019	2.9	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	2/21/2019	1.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/21/2019	1.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/21/2019	2.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/21/2019	1.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Thomas Salierno	2/21/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/21/2019	2.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/21/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	2/21/2019	1.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/21/2019	2.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/21/2019	0.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/21/2019	0.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/21/2019	0.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/21/2019	1.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/21/2019	1.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.



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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	2/22/2019	2.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/22/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/22/2019	1.3	Review sample exact duplicate and amended claims in prep of including on Omnibus objections
Jay Herriman	2/22/2019	1.7	Review HR claims analysis and associated claims to determine next steps in reconciliation process
John Sagen	2/22/2019	2.1	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/22/2019	1.4	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/22/2019	1.1	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/22/2019	1.7	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
Kevin O'Donnell	2/22/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/22/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/22/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/22/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	2/22/2019	1.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Mark Zeiss	2/22/2019	1.6	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	2/22/2019	0.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/22/2019	0.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/22/2019	2.1	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation



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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	2/22/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/22/2019	2.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/22/2019	2.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	2/22/2019	0.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/22/2019	0.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/22/2019	1.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/22/2019	0.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/22/2019	0.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/22/2019	1.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/22/2019	1.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
John Sagen	2/23/2019	1.3	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/23/2019	1.4	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
Vincent Pena	2/23/2019	1.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/23/2019	1.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/23/2019	0.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/23/2019	2.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/23/2019	0.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/23/2019	0.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/23/2019	0.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.

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Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Vincent Pena	2/23/2019	0.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/23/2019	0.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Gerard Gigante	2/24/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
John Sagen	2/24/2019	2.4	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
Gerard Gigante	2/25/2019	2.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/25/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/25/2019	1.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/25/2019	2.1	Review human resource related claims asserted over \$10 million, prepare summary for discussion with counsel
John Sagen	2/25/2019	1.8	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/25/2019	1.1	Analyze claims docketed as Acquired Rights to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/25/2019	0.8	Analyze claims docketed as Annuity Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/25/2019	0.8	Analyze claims docketed as Administrative Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/25/2019	1.4	Analyze claims docketed as Administrative Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/25/2019	0.8	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
Kara Harmon	2/25/2019	0.7	Analyze finalized asserted claim basis categories for HR claims to determine population for further review
Kara Harmon	2/25/2019	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth

***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	2/25/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Kevin O'Donnell	2/25/2019	2.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/25/2019	0.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/25/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/25/2019	2.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	2/25/2019	2.1	Review Exact Duplicate claims for claims objection Omni processing
Mark Zeiss	2/25/2019	1.6	Review Amended claims for claims objection Omni processing
Markus Traylor	2/25/2019	1.1	Analyze CPR claims docketed as Unknown to determine correct categorization by reviewing claim details, update CPR claims categorization in preparation for final reconciliation.
Markus Traylor	2/25/2019	1.3	Analyze CPR claims docketed as Unknown to determine correct categorization by reviewing claim details, update CPR claims categorization in preparation for final reconciliation.
Markus Traylor	2/25/2019	1.3	Analyze CPR claims docketed as Unknown to determine correct categorization by reviewing claim details, update CPR claims categorization in preparation for final reconciliation.
Thomas Salierno	2/25/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/25/2019	1.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/25/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	2/25/2019	2.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/25/2019	2.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/25/2019	1.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Vincent Pena	2/25/2019	0.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/25/2019	2.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/25/2019	1.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/25/2019	1.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Bria Warren	2/26/2019	2.6	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Bria Warren	2/26/2019	2.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Gerard Gigante	2/26/2019	2.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/26/2019	2.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/26/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/26/2019	3.2	Review human resource related claims asserted over \$10 million, prepare summary for discussion with counsel
John Sagen	2/26/2019	0.6	Analyze claims docketed as Miscellaneous Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/26/2019	1.8	Analyze claims docketed as Miscellaneous Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/26/2019	1.4	Analyze claims docketed as Miscellaneous Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/26/2019	0.9	Analyze claims docketed as Bank/Financial Institution Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/26/2019	0.3	Analyze claims docketed as Bankruptcy Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/26/2019	0.8	Analyze claims docketed as Assisted Living Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	2/26/2019	2.7	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed

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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	2/26/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Kara Harmon	2/26/2019	2.3	Analyze newly reclassified litigation claims to determine population for supplement to the DOJ
Kevin O'Donnell	2/26/2019	2.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/26/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/26/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/26/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	2/26/2019	1.1	Process Prime Clerk weekly register for claimant, claim status changes
Mark Zeiss	2/26/2019	0.9	Process Prime Clerk weekly register for new claims
Mark Zeiss	2/26/2019	1.8	Review Exact Duplicate claims for claims objection Omni processing
Mark Zeiss	2/26/2019	1.4	Process Prime Clerk weekly register for claim amount changes
Mark Zeiss	2/26/2019	1.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/26/2019	0.4	Analyze CPR claims docketed as Unknown to determine correct categorization by reviewing claim details, update CPR claims categorization in preparation for final reconciliation.
Markus Traylor	2/26/2019	1.5	Analyze CPR claims docketed as Unknown to determine correct categorization by reviewing claim details, update CPR claims categorization in preparation for final reconciliation.
Markus Traylor	2/26/2019	1.2	Analyze CPR claims docketed as Unknown to determine correct categorization by reviewing claim details, update CPR claims categorization in preparation for final reconciliation.
Thomas Salierno	2/26/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/26/2019	1.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	2/26/2019	2.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	2/26/2019	1.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/26/2019	2.1	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/26/2019	1.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/26/2019	2.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/26/2019	1.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/26/2019	2.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Bria Warren	2/27/2019	2.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Bria Warren	2/27/2019	2.7	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Gerard Gigante	2/27/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/27/2019	3.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/27/2019	2.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/27/2019	0.7	Participate in conference call with J. Herriman, J. Hertzberg, K. Harmon, L. Stafford, A. Friedman, J. Crawley and B. Cushing related to HR claims objections, COFINA and ERS bond claims filed against the Commonwealth and supplemental claims outreach
Jay Herriman	2/27/2019	2.8	Review exact duplicate and amended claims in prep of listing on Omnibus objection
Jay Herriman	2/27/2019	1.6	Continued research of claims with asserted value over \$10 million.
Jay Herriman	2/27/2019	0.2	Prepare email correspondence to client, counsel and Promesa board related to duplicate claim objections
John Sagen	2/27/2019	1.2	Analyze claims docketed as Compensation Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	2/27/2019	0.6	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/27/2019	1.1	Analyze claims docketed as Commercial Obligation Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/27/2019	0.8	Analyze claims docketed as Breach of Contract/Violation of Statute Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/27/2019	0.7	Analyze claims docketed as Complaint Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Julie Hertzberg	2/27/2019	1.7	Review draft Omnibus objections exhibits for Commonwealth exact duplicate and amended claims
Kara Harmon	2/27/2019	0.9	Prepare report of COFINA bondholder damages claims filed at Commonwealth for review and discussions with counsel
Kara Harmon	2/27/2019	1.4	Prepare report of non-P&I claims by bond type for review with J. Herriman (A&M)
Kara Harmon	2/27/2019	1.2	Continue analysis non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed
Kara Harmon	2/27/2019	0.7	Participate in conference call with J. Herriman, J. Hertzberg, K. Harmon, L. Stafford, A. Friedman, J. Crawley and B. Cushing related to HR claims objections, COFINA and ERS bond claims filed against the Commonwealth and supplemental claims outreach.
Kevin O'Donnell	2/27/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/27/2019	2.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/27/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	2/27/2019	1.2	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	2/27/2019	1.6	Review Exact Duplicate claims for claims objection Omni processing
Markus Traylor	2/27/2019	1.4	Analyze CPR claims docketed as Unknown to determine correct categorization by reviewing claim details, update CPR claims categorization in preparation for final reconciliation.



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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Markus Traylor	2/27/2019	1.3	Analyze CPR claims docketed as Unknown to determine correct categorization by reviewing claim details, update CPR claims categorization in preparation for final reconciliation.
Markus Traylor	2/27/2019	1.5	Analyze CPR claims docketed as Unknown to determine correct categorization by reviewing claim details, update CPR claims categorization in preparation for final reconciliation.
Thomas Salierno	2/27/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/27/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/27/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	2/27/2019	1.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/27/2019	1.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/27/2019	1.1	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/27/2019	2.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/27/2019	2.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/27/2019	1.1	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/27/2019	1.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/27/2019	1.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Bria Warren	2/28/2019	2.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Bria Warren	2/28/2019	2.7	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Bria Warren	2/28/2019	2.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Gerard Gigante	2/28/2019	2.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate



*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through February 28, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	2/28/2019	2.1	Analyze claims docketed as HR monetary claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Jay Herriman	2/28/2019	1.8	Review exact duplicate and amended claims in prep of listing on Omnibus objection
Jay Herriman	2/28/2019	2.1	Continued research of claims with asserted value over \$10 million.
John Sagen	2/28/2019	1.6	Analyze claims docketed as Damages Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/28/2019	1.8	Analyze claims docketed as Damages Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/28/2019	2.3	Analyze claims docketed as Contingent Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/28/2019	1.6	Analyze claims docketed as Contingent Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/28/2019	1.3	Analyze claims docketed as Contribution Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Julie Hertzberg	2/28/2019	1.9	Review summary of claims valued at greater than \$10 million for inclusion on upcoming claim objections
Kara Harmon	2/28/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Kara Harmon	2/28/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Kara Harmon	2/28/2019	2.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Kevin O'Donnell	2/28/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/28/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/28/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	2/28/2019	2.1	Review Exact Duplicate claims for claims objection Omni processing

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through February 28, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Mark Zeiss	2/28/2019	1.8	Review Exact Duplicate claims for claims objection Omni processing
Mark Zeiss	2/28/2019	1.3	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	2/28/2019	1.4	Analyze CPR claims docketed as Unknown to determine correct categorization by reviewing claim details, update CPR claims categorization in preparation for final reconciliation.
Markus Traylor	2/28/2019	1.4	Analyze CPR claims docketed as Unknown to determine correct categorization by reviewing claim details, update CPR claims categorization in preparation for final reconciliation.
Markus Traylor	2/28/2019	1.4	Analyze CPR claims docketed as Unknown to determine correct categorization by reviewing claim details, update CPR claims categorization in preparation for final reconciliation.
Thomas Salierno	2/28/2019	2.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/28/2019	1.3	Analyze claims docketed as Injury, Insurance, Judicial, or Pension to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	2/28/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	2/28/2019	1.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/28/2019	1.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/28/2019	1.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/28/2019	1.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/28/2019	2.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/28/2019	1.1	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/28/2019	1.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/28/2019	1.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
<b>Subtotal</b>		<b>1,034.7</b>	

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through February 28, 2019***

**Commonwealth of Puerto Rico - Fee Applications**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bernice Grussing	2/12/2019	1.6	Preparation of December Fee App (US work)
Bernice Grussing	2/14/2019	1.9	Preparation of January fee app draft
Jay Herriman	2/17/2019	1.8	Review / Update December and January monthly fee statements
Bernice Grussing	2/19/2019	0.4	Revisions to December Fee App (US work)
Bernice Grussing	2/19/2019	0.4	Revisions to January fee app draft
Jay Herriman	2/19/2019	0.4	Review updated monthly fee statements
Jay Herriman	2/22/2019	0.5	Finalize monthly fee apps and send to Prime Clerk for noticing
Bernice Grussing	2/27/2019	2.0	Prepare second Interim Fee draft
Jay Herriman	2/28/2019	0.6	Work on second interim fee application
<b>Subtotal</b>		<b>9.6</b>	

**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	2/1/2019	0.8	Call with J. Herriman & J. Hertzberg re: Human Resource related claims analysis and next steps to reconciliation of same
Jay Herriman	2/1/2019	0.3	Call with S. Martinez re: discussion of follow up letters sent to AP & Litigation creditors, claim objection status
Julie Hertzberg	2/1/2019	0.8	Call with J. Herriman & J. Hertzberg re: Human Resource related claims analysis and next steps to reconciliation of same
Kara Harmon	2/5/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, J. Berman and C. Schepper regarding mailings and case status
Mark Zeiss	2/5/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, J. Berman and C. Schepper regarding mailings and case status
Jay Herriman	2/12/2019	0.5	Call with B. Rosen, A. Friedman, J. Hertzberg and J. Herriman re: review status of open issues and next steps for claims reconciliation
Julie Hertzberg	2/12/2019	0.5	Call with B. Rosen, A. Friedman, J. Hertzberg and J. Herriman re: review status of open issues and next steps for claims reconciliation
Jay Herriman	2/13/2019	1.6	Conference with J. Hertzberg, J. Herriman, M. Zeiss, K. Harmon and J. Sagen regarding claims reconciliation, categorizing unreconciled claims, claim objections, general case updates and best practice going forward

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through February 28, 2019***

**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	2/13/2019	1.6	Conference with J. Hertzberg, J. Herriman, M. Zeiss and K. Harmon regarding claims reconciliation, categorizing unreconciled claims, claim objections, general case updates and best practice going forward
Julie Hertzberg	2/13/2019	1.6	Conference with J. Hertzberg, J. Herriman, M. Zeiss, K. Harmon and J. Sagen regarding claims reconciliation, categorizing unreconciled claims, claim objections, general case updates and best practice going forward
Kara Harmon	2/13/2019	1.6	Conference with J. Hertzberg, J. Herriman, M. Zeiss, K. Harmon and J. Sagen regarding claims reconciliation, categorizing unreconciled claims, claim objections, general case updates and best practice going forward.
Mark Zeiss	2/13/2019	1.6	Conference with J. Hertzberg, J. Herriman, M. Zeiss, K. Harmon and J. Sagen regarding claims reconciliation, categorizing unreconciled claims, claim objections, general case updates and best practice going forward.
Jay Herriman	2/14/2019	0.9	Call with J. Herriman and J. Hertzberg re: review outstanding claim reconciliation workstreams and prioritize next steps
Jay Herriman	2/14/2019	0.6	Call with V. Rivera, N. Camacho, J. Hertzberg and J. Herriman re: claims reconciliation status call
Julie Hertzberg	2/14/2019	0.9	Call with J. Herriman and J. Hertzberg re: review outstanding claim reconciliation workstreams and prioritize next steps
Julie Hertzberg	2/14/2019	0.6	Call with V. Rivera, N. Camacho, J. Hertzberg and J. Herriman re: claims reconciliation status call
Jay Herriman	2/20/2019	1.1	Call with J. Hertzberg and J. Herriman re: prepare AP reconciliation threshold / variance analysis deck and discuss next steps for reconciliation
Julie Hertzberg	2/20/2019	1.1	Call with J. Hertzberg and J. Herriman re: prepare AP reconciliation threshold / variance analysis deck and discuss next steps for reconciliation
Jay Herriman	2/21/2019	0.5	Call with V. Rivera and G. Bracero re: weekly claims reconciliation status call
Jay Herriman	2/21/2019	1.1	Call with J. Hertzberg, J. Herriman, L. Stafford, A. Friedman and J. Crawley re: weekly case status call, draft claims waterfall, COFINA objections and HR related claims
Jay Herriman	2/21/2019	1.2	Call with J. Hertzberg and J. Herriman re: finalize AP claims reconciliation threshold deck and discuss HR related claims analysis
Julie Hertzberg	2/21/2019	1.1	Call with J. Hertzberg, J. Herriman, L. Stafford, A. Friedman and J. Crawley re: weekly case status call, draft claims waterfall, COFINA objections and HR related claims
Julie Hertzberg	2/21/2019	1.2	Call with J. Hertzberg and J. Herriman re: finalize AP claims reconciliation threshold deck and discuss HR related claims analysis

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through February 28, 2019***

**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	2/21/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, J. Sagen, V. Rivera, G. Bracero, and N. Camacho regarding creditor outreach, AP claims reconciliation and contracts/purchase orders for claims
Kara Harmon	2/21/2019	1.1	Participate in conference call with J. Hertzberg, J. Herriman, K. Harmon, L. Stafford, A. Friedman, and J. Crawley regarding COFINA objection response resolution, ADR Procedures, and the Commonwealth Plan of Adjustment
Kara Harmon	2/21/2019	0.5	Participate in conference call with J. Herriman, K. Harmon, V. Rivera, G. Bracero, and N. Camacho regarding creditor outreach, AP claims reconciliation and contracts/purchase orders for claims
Kara Harmon	2/21/2019	1.0	Participate in conference call with J. Hertzberg, J. Herriman, K. Harmon, M. Zeiss, L. Stafford, A. Friedman, and J. Crawley regarding COFINA objection response resolution, ADR Procedures, and the Commonwealth Plan of Adjustment
Jay Herriman	2/27/2019	0.5	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, and J. Sagen regarding reclassification of claim types, issues arising in current workstreams, and next steps going forward.
John Sagen	2/27/2019	0.5	Participate in conference call with J. Herriman, K. Harmon, and M. Zeiss regarding reclassification of claim types, issues arising in current workstreams, and next steps going forward.
Julie Hertzberg	2/27/2019	0.7	Participate in conference call with J. Herriman, J. Hertzberg, K. Harmon, L. Stafford, A. Friedman, J. Crawley and B. Cushing related to HR claims objections, COFINA and ERS bond claims filed against the Commonwealth and supplemental claims outreach
Kara Harmon	2/27/2019	0.5	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, and J. Sagen regarding reclassification of claim types, issues arising in current workstreams, and next steps going forward.
Mark Zeiss	2/27/2019	0.5	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, and J. Sagen regarding reclassification of claim types, issues arising in current workstreams, and next steps going forward.
<b>Subtotal</b>		<b>27.3</b>	
<b>Grand Total</b>		<b>1,071.6</b>	

*Exhibit E*

*Commonwealth of Puerto Rico  
Summary of Expense Detail by Category  
February 1, 2019 through February 28, 2019*

<i><u>Expense Category</u></i>	<i><u>Sum of Expenses</u></i>
Miscellaneous	\$2,717.20
	<i><b>Total</b></i>
	<b>\$2,717.20</b>

*Exhibit F*

***Commonwealth of Puerto Rico  
Expense Detail by Category  
February 1, 2019 through February 28, 2019***

***Miscellaneous***

<b>Professional/Service</b>	<b>Date</b>	<b>Expense</b>	<b>Expense Description</b>
Julie Hertzberg	2/28/2019	\$2,717.20	CMS Monthly Data Storage Fee
<b>Expense Category Total</b>		<b>\$2,717.20</b>	
<b><i>Grand Total</i></b>		<b><u>\$2,717.20</u></b>	

**Exhibit B**

**ALVAREZ & MARSAL NORTH AMERICA, LLC  
MONTHLY FEE APPLICATION OF FOR THE PERIOD  
MARCH 1, 2019 THROUGH MARCH 31, 2019**



**UNITED STATES DISTRICT COURT  
DISTRICT OF PUERTO RICO**

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND	)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	No. 17 BK 3283-LTS
	)	
	)	
as representative of	)	
	)	
THE COMMONWEALTH OF PUERTO RICO, et al.,	)	

Debtors.<sup>1</sup>

**COVER SHEET TO EIGHTH MONTHLY FEE APPLICATION OF  
ALVAREZ & MARSAL NORTH AMERICA, LLC  
FOR PAYMENT OF COMPENSATION RENDERED OUTSIDE OF PUERTO RICO  
AND REIMBURSEMENT OF EXPENSES FOR CONSULTING SERVICES TO THE  
FINANCIAL OVERSIGHT AND MANAGEMENT BOARD OF PUERTO RICO  
FOR THE PERIOD FROM  
MARCH 1, 2019 THROUGH MARCH 31, 2019**

**ALL FEES AND SERVICES IN THIS MONTHLY FEE STATEMENT  
WERE INCURRED OUTSIDE OF PUERTO RICO**

Name of Applicant: Alvarez & Marsal North America, LLC (A&M)

Authorized to Provide Professional Services to: Financial Oversight and Management Board of Puerto Rico

Services Rendered to:	<u>Commonwealth of Puerto Rico</u>
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Period for which compensation and reimbursement for fees and services outside of Puerto Rico is sought: March 1, 2019 through March 31, 2019

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<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Amount of Compensation sought as actual, reasonable and necessary: \$416,160.00 (\$462,400.00 incurred less 10% voluntary reduction of \$46,240.00)

Amount of Expense Reimbursement sought as actual, reasonable and necessary:	<u>\$ 2,518.06</u>
This is a(n):	<u>✓</u> Monthly    ___ Interim    ___ Final application

This is A&M's eighth monthly fee application filed in these cases and is for services rendered outside Puerto Rico.

**Principal Certification**

I hereby authorize the submission of this Monthly Fee Statement for March 2019.

/s/ \_\_\_\_\_  
Jaime A. El Koury  
General Counsel to the Financial Oversight and  
Management Board of Puerto Rico

On May 6, 2019 Sent to:

**FOMB:**

Financial Oversight and Management Board  
40 Washington Square South  
Office 314A  
New York, NY 10012  
Attn: Professor Arthur J Gonzalez  
FOMB Board Member

O'Neil & Borges LLC  
250 Muñoz Rivera Ave., Suite 800  
San Juan, PR 00918  
Attn: Herman D. Bauer, Esq.

**Office of United States Trustee:**

Office of the United States Trustee for the District of  
Puerto Rico  
Edificio Ochoa, 500 Tanca Street, Suite 301  
San Juan, PR 00901  
(In re: Commonwealth of Puerto Rico)

Office of the United States Trustee for Region 21  
75 Spring Street, SW, Room 362  
Atlanta, GA 30303  
Attn: Guy G. Gebhardt  
Acting United States Trustee (Region 21)  
(In re: Commonwealth of Puerto Rico)

**Co-Counsel for the Official Committee of Unsecured**

**Creditors:**

Paul Hastings LLP  
200 Park Avenue  
New York, NY 10166  
Attn: Luc A. Despins, Esq.

Casillas, Santiago & Torres, LLC  
El Caribe Office Building  
53 Palmeras Street, Ste. 1601  
San Juan, Puerto Rico 00901-2419  
Attn: Juan J. Casillas Ayala, Esq.  
Alberto J. E. Añeses Negrón, Esq.  
Central Accounting

**Co-Counsel for the Fee Examiner:**

Godfrey & Kahn, S.C.  
One East Main Street, Suite 500  
Madison, WI 53703  
Attn: Katherine Stadler

EDGE Legal Strategies, PSC Secretary of the Treasury  
252 Ponce de León Avenue  
Citibank Tower, 12<sup>th</sup> Floor  
San Juan, PR 00918  
Attn: Eyck O. Lugo

**Co-Counsel for AAFAF:**

O'Melveny & Myers, LLP.  
Times Square Tower  
7 Times Square  
New York, NY 10036  
Attn: John J. Rapisardi, Esq.  
Suzanne Uhland, Esq.  
Diana M. Perez, Esq.

Marini Pietrantonui Muñiz LLC  
MSC Plaza, Suite 500  
255 Ponce de León Ave  
San Juan, PR 00917  
Attn: Luis C. Marini-Biaggi, Esq.  
Carolina Velaz-Rivero, Esq.  
Valerie Blay Soler, Esq.

**Co-Counsel for the Official Committee of Retirees:**

Jenner & Block LLP  
919 Third Avenue  
New York, NY 10022-3908  
Attn: Robert Gordon, Esq.  
Richard Levin, Esq.

Jenner & Block LLP  
353 N. Clark Street  
Chicago, IL 60654  
Attn: Catherine Steege, Esq.  
Melissa Root, Esq.

Bennazar, Garcia & Milián, C.S.P.  
Edificio Union Plaza, PH-A  
416 Avenida Ponce de León  
Hato Rey, PR 00918  
Attn: A. J. Bennazar-Zequeria, Esq.

**Puerto Rico Department of Treasury**

PO Box 9024140  
San Juan, PR 00902-4140  
Attn: Reylam Guerra Goderich, Deputy Assistant of  
General Accounting  
Omar E. Rodriguez Pérez, CPA, Assistant  
Secretary of Central Accounting  
Angel L. Pantoja Rodriguez, Deputy Assistant of  
Internal Revenue and Tax Policy  
Francisco Parés Alicea, Assistant Secretary of  
Internal Revenue and Tax Policy  
Francisco Peña Montañez, CPA, Assistant  
Secretary of the Treasury

**Summary of Professional Fees for the Period March 1, 2019 through March 31, 2019**  
**Commonwealth of Puerto Rico**

SUMMARY OF TOTAL FEES		
TASK CODE	TOTAL HOURS	TOTAL FEES REQUESTED
Commonwealth of Puerto Rico - Claims Administration and Objections	973.7	\$ 442,622.50
Commonwealth of Puerto Rico - Fee Applications	15.3	\$ 10,155.00
Commonwealth of Puerto Rico - Meeting	15.1	9,622.50
<b>Subtotal</b>	<b>1,004.1</b>	<b>462,400.00</b>
<i>Less 10% voluntary reduction</i>		<i>(46,240.00)</i>
<b>Total</b>		<b>\$ 416,160.00</b>

PROFESSIONAL	POSITION	DEPARTMENT	BILLING RATE	TOTAL HOURS	TOTAL FEES
Julie Hertzberg	Managing Director	Claim Management	\$875	1.7	\$1,487.50
Jay Herriman	Managing Director	Claim Management	\$850	61.2	52,020.00
Mark Zeiss	Director	Claim Management	\$600	64.3	38,580.00
Kara Harmon	Consultant II	Claim Management	\$525	153.9	80,797.50
Gerard Gigante	Associate	Claim Management	\$425	159.0	67,575.00
Kevin O'Donnell	Associate	Claim Management	\$425	141.9	60,307.50
Markus Traylor	Associate	Claim Management	\$425	69.9	29,707.50
Bria Warren	Analyst	Claim Management	\$375	77.8	29,175.00
John Sagen	Analyst	Claim Management	\$375	123.0	46,125.00
Thomas Salinerno	Analyst	Claim Management	\$375	148.4	55,650.00
Bernice Grussing	Para Professional	Claim Management	\$325	3.0	975.00
<b>Subtotal</b>				<b>1,004.1</b>	<b>462,400.00</b>
<i>Less 10% voluntary reduction</i>					<i>-46,240.00</i>
<b>Total</b>					<b>\$416,160.00</b>

**Summary of Expenses for the Period March 1, 2019 through March 31, 2019**

**Commonwealth of Puerto Rico**

EXPENSE CATEGORY	AMOUNT
CMS Monthly Data Storage Fee	2,518.06
<b>Total</b>	<b>\$2,518.06</b>

A&M requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (i.e., payment of ninety percent (90%) of the compensation sought, in the amount of \$374,544.00, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$2,518.06, for services rendered outside of Puerto Rico) in the total amount of \$377,062.06.

### Professional Certification

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, Alvarez & Marsal North America, LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

I further certify that, with respect to the fees and services rendered pursuant to this monthly fee statement, (i) Alvarez & Marsal North America, LLC was not doing business in Puerto Rico and (ii) the services rendered by Alvarez & Marsal North America, LLP were not performed in Puerto Rico.

/s/

Julie M. Hertzberg

Alvarez & Marsal North America, LLC  
755 W. Big Beaver Road  
Suite 650  
Troy, MI 48084  
Telephone: 248.936.0850  
Facsimile: 248.936.0801  
jhertzberg@alvarezandmarsal.com

**EXHIBITS**



*Exhibit A*

***Commonwealth of Puerto Rico  
Summary of Time Detail by Task  
March 1, 2019 through March 31, 2019***

<b><i>Task Description</i></b>	<b><i>Sum of Hours</i></b>	<b><i>Sum of Fees</i></b>
Commonwealth of Puerto Rico - Claims Administration and Objections	973.7	\$442,622.50
Commonwealth of Puerto Rico - Fee Applications	15.3	\$10,155.00
Commonwealth of Puerto Rico - Meeting	15.1	\$9,622.50
<b><i>Total</i></b>	<b>1,004.1</b>	<b>\$462,400.00</b>

***Commonwealth of Puerto Rico  
Summary of Time Detail by Professional  
March 1, 2019 through March 31, 2019***

<b><i>Professional</i></b>	<b><i>Position</i></b>	<b><i>Billing Rate</i></b>	<b><i>Sum of Hours</i></b>	<b><i>Sum of Fees</i></b>
Julie Hertzberg	Managing Director	\$875.00	1.7	\$1,487.50
Jay Herriman	Managing Director	\$850.00	61.2	\$52,020.00
Mark Zeiss	Director	\$600.00	64.3	\$38,580.00
Kara Harmon	Consultant II	\$525.00	153.9	\$80,797.50
Gerard Gigante	Associate	\$425.00	159.0	\$67,575.00
Kevin O'Donnell	Associate	\$425.00	141.9	\$60,307.50
Markus Traylor	Associate	\$425.00	69.9	\$29,707.50
Bria Warren	Analyst	\$375.00	77.8	\$29,175.00
John Sagen	Analyst	\$375.00	123.0	\$46,125.00
Thomas Salierno	Analyst	\$375.00	148.4	\$55,650.00
Bernice Grussing	Para Professional	\$325.00	3.0	\$975.00
<b><i>Total</i></b>			<b>1,004.1</b>	<b>\$462,400.00</b>

*Exhibit C*

***Commonwealth of Puerto Rico  
Summary of Time Detail by Professional  
March 1, 2019 through March 31, 2019***

**Commonwealth of Puerto Rico -  
Claims Administration and  
Objections**

**Advise and assist the Debtors regarding the claims  
reconciliation process: notably, claims review, categorization and  
analysis, and development of claims reconciliation strategy.**

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Kara Harmon	Consultant II	\$525	148.7	\$78,067.50
Jay Herriman	Managing Director	\$850	49.9	\$42,415.00
Mark Zeiss	Director	\$600	57.5	\$34,500.00
Gerard Gigante	Associate	\$425	159.0	\$67,575.00
Kevin O'Donnell	Associate	\$425	141.9	\$60,307.50
Markus Traylor	Associate	\$425	69.9	\$29,707.50
Bria Warren	Analyst	\$375	77.8	\$29,175.00
John Sagen	Analyst	\$375	120.6	\$45,225.00
Thomas Salierno	Analyst	\$375	148.4	\$55,650.00
			973.7	\$442,622.50
			<i>Average Billing Rate</i>	\$454.58

***Commonwealth of Puerto Rico  
Summary of Time Detail by Professional  
March 1, 2019 through March 31, 2019***

## Commonwealth of Puerto Rico - Fee Applications

*Average Billing Rate*

*Commonwealth of Puerto Rico*  
*Summary of Time Detail by Professional*  
*March 1, 2019 through March 31, 2019*

**Participate in meetings with Debtors, PROMESA Board Representatives and/or advisors to present findings or discuss various matters related to the claims process.**

### *Average Billing Rate*

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
March 1, 2019 through March 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	3/1/2019	2.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	3/1/2019	2.0	Analyze claims docketed as HR monetary claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/1/2019	1.9	Analyze claims docketed as HR monetary claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Jay Herriman	3/1/2019	1.9	Review bond claim CUSIP mapping process in prep of prepping Omnibus objection exhibits
John Sagen	3/1/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/1/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/1/2019	1.4	Analyze claims docketed as Debt Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/1/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/1/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/1/2019	0.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/1/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/1/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/1/2019	0.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/1/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/1/2019	0.7	Prepare updated workstream and open issues report for distribution to client and counsel

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
March 1, 2019 through March 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	3/1/2019	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kevin O'Donnell	3/1/2019	2.0	Analyze claims docketed as Improper Discounts to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation
Kevin O'Donnell	3/1/2019	0.2	Analyze claims docketed as Indefinite to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation
Kevin O'Donnell	3/1/2019	2.0	Analyze claims docketed as Incentives to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation
Kevin O'Donnell	3/1/2019	0.5	Analyze claims docketed as Hybrid Money to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation
Kevin O'Donnell	3/1/2019	0.2	Analyze claims docketed as Improvement to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation
Kevin O'Donnell	3/1/2019	2.0	Analyze claims docketed as Improper Discounts to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation
Kevin O'Donnell	3/1/2019	0.2	Analyze claims docketed as Indefinite to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation
Kevin O'Donnell	3/1/2019	0.1	Analyze claims docketed as Health Department to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation
Kevin O'Donnell	3/1/2019	0.2	Analyze claims docketed as Improper Discounts; Mortgage Loan to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation
Mark Zeiss	3/1/2019	1.4	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Thomas Salierno	3/1/2019	2.3	Analyze claims docketed as Injury, Insurance, Judicial, or Pension to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/1/2019	1.5	Analyze claims docketed as Injury, Insurance, Judicial, or Pension to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/1/2019	1.5	Analyze claims docketed as Injury, Insurance, Judicial, or Pension to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
March 1, 2019 through March 31, 2019***

***Exhibit D***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	3/2/2019	0.7	Analyze claims docketed as Disability Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Jay Herriman	3/3/2019	0.4	Prepare and send workstream status update to client and counsel
Mark Zeiss	3/3/2019	2.9	Revise Exact Duplicate Omnibus Exhibits removing entries that on further review of Proof of Claim images are not exact duplicates
Bria Warren	3/4/2019	0.1	Analyze claims docketed as "HR - Negotiated" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/4/2019	2.2	Analyze claims docketed as "HR - Money Owed" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/4/2019	2.6	Analyze claims docketed as HR PREPA to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/4/2019	0.9	Analyze claims docketed as HR Property Lease to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/4/2019	1.7	Analyze claims docketed as HR Professional Services to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/4/2019	1.4	Analyze claims docketed as HR Provision of Services to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Jay Herriman	3/4/2019	1.3	Review tax refund claims in prep of meeting with the Commonwealth to discuss next steps in reconciliation
Jay Herriman	3/4/2019	1.1	Continued review of claims filed with amounts greater than \$500 m, mark for objection as appropriate
John Sagen	3/4/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/4/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/4/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/4/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/4/2019	0.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth



*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
March 1, 2019 through March 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	3/4/2019	0.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/4/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/4/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/4/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/4/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kevin O'Donnell	3/4/2019	0.9	Analyze claims docketed as HR - Index Claim to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/4/2019	1.8	Analyze claims docketed as HR - Index Claim to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/4/2019	2.4	Analyze claims docketed as HR - Index Claim to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/4/2019	0.9	Analyze claims docketed as HR - Index Claim to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Mark Zeiss	3/4/2019	2.3	Review Seven Exact Duplicate Omnibus Exhibits, providing comments, Excel extracts
Mark Zeiss	3/4/2019	2.8	Draft Seven Exact Duplicate Omnibus Exhibits comprising 3455 claims
Thomas Salierno	3/4/2019	1.4	Analyze claims docketed as HR - Injury to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/4/2019	2.6	Analyze claims docketed as HR - Injury to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/4/2019	1.4	Analyze claims docketed as HR - Insurance to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
March 1, 2019 through March 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	3/5/2019	2.8	Analyze claims docketed as "HR - Money Owed" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/5/2019	1.1	Analyze claims docketed as "HR - Money Owed" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/5/2019	0.1	Analyze claims docketed as "HR - Notification" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/5/2019	0.9	Analyze claims docketed as HR Refund to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/5/2019	2.8	Analyze claims docketed as HR Reclassification to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/5/2019	2.3	Analyze claims docketed as HR Reclassification to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Jay Herriman	3/5/2019	1.8	Review tax credit claims, prep summary for discussion with Commonwealth on reconciliation process
Jay Herriman	3/5/2019	2.1	Review completed Claim Reconciliation Worksheets in prep of onsite meeting with accounts payable teams
John Sagen	3/5/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/5/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/5/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/5/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/5/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/5/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/5/2019	2.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
March 1, 2019 through March 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	3/5/2019	2.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kevin O'Donnell	3/5/2019	1.7	Analyze claims docketed as HR - Index Claim to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/5/2019	2.2	Analyze claims docketed as HR - Index Claim to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/5/2019	2.2	Analyze claims docketed as HR - Partner of AEELA to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/5/2019	1.4	Analyze claims docketed as HR - Partner of AEELA to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Mark Zeiss	3/5/2019	1.2	Process 3/4 weekly Prime Clerk claims register for new claimants and claims
Thomas Salierno	3/5/2019	1.8	Analyze claims docketed as HR - Insurance to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/5/2019	1.9	Analyze claims docketed as HR - Judicial to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/5/2019	1.8	Analyze claims docketed as HR - Judicial to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Bria Warren	3/6/2019	0.9	Analyze claims docketed as "HR - Money Unpaid" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/6/2019	0.8	Analyze claims docketed as "HR - Money Retained" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/6/2019	0.9	Analyze claims docketed as "HR - Money Paid" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/6/2019	2.1	Analyze claims docketed as "HR - Money Owed" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/6/2019	2.1	Analyze claims docketed as HR Reimbursement to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
March 1, 2019 through March 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	3/6/2019	2.3	Analyze claims docketed as HR Reimbursement to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/6/2019	2.6	Analyze claims docketed as HR Reimbursement to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Jay Herriman	3/6/2019	1.1	Continued review of tax refund claims in prep of meeting with the commonwealth
John Sagen	3/6/2019	1.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/6/2019	0.9	Analyze claims categorized as tax refund to prepare claims workbook for review and reconciliation by the Department of Treasury
John Sagen	3/6/2019	1.4	Analyze claims categorized as tax refund to prepare claims workbook for review and reconciliation by the Department of Treasury
John Sagen	3/6/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/6/2019	1.3	Analyze claims categorized as tax refund to prepare claims workbook for review and reconciliation by the Department of Treasury
John Sagen	3/6/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/6/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/6/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/6/2019	2.8	Analyze claims categorized as tax refund to prepare claims workbook for review and reconciliation by the Department of Treasury
Kara Harmon	3/6/2019	1.4	Analyze claims categorized as tax refund to prepare claims workbook for review and reconciliation by the Department of Treasury
Kara Harmon	3/6/2019	1.9	Analyze claims categorized as tax refund to prepare claims workbook for review and reconciliation by the Department of Treasury
Kara Harmon	3/6/2019	3.2	Analyze claims categorized as tax refund to prepare claims workbook for review and reconciliation by the Department of Treasury

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
March 1, 2019 through March 31, 2019***

***Exhibit D***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	3/6/2019	1.2	Analyze claims docketed as HR - Index Claim to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/6/2019	2.3	Analyze claims docketed as HR - Index Claim to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/6/2019	1.8	Analyze claims docketed as HR - Index Claim to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/6/2019	1.4	Analyze claims docketed as HR - Index Claim to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Mark Zeiss	3/6/2019	2.1	Process 3/4 weekly Prime Clerk claims register claim, claim amount changes
Mark Zeiss	3/6/2019	1.8	Revise Seven Exact Duplicate Omnibus Exhibits, soft-copy reports for Omni number changes
Markus Traylor	3/6/2019	1.1	Analyze claims docketed as HR - Tax to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/6/2019	0.6	Analyze claims docketed as HR - Tax to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/6/2019	0.4	Analyze claims docketed as HR - Tax to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/6/2019	1.2	Analyze claims docketed as HR - Tax to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/6/2019	1.2	Analyze claims docketed as HR - Tax to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/6/2019	1.2	Analyze claims docketed as HR - Tax to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/6/2019	1.4	Analyze claims docketed as HR - Injury to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/6/2019	2.3	Analyze claims docketed as HR - Provision of Services to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
March 1, 2019 through March 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	3/6/2019	1.3	Analyze claims docketed as HR - Provision of Services to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Bria Warren	3/7/2019	1.0	Analyze claims docketed as "HR - Money Withheld" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/7/2019	2.7	Analyze claims docketed as "HR - Money Withheld" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/7/2019	1.2	Analyze claims docketed as "HR - Others" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/7/2019	0.7	Analyze claims docketed as "HR - Money Unpaid" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/7/2019	2.8	Analyze claims docketed as HR Retention to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/7/2019	1.3	Analyze claims docketed as HR Schedule E to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/7/2019	2.2	Analyze claims docketed as HR Schedule D to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Jay Herriman	3/7/2019	2.1	Prepare materials needed for onsite visit to the Commonwealth
John Sagen	3/7/2019	1.8	Analyze claims categorized as tax refund to prepare claims workbook for review and reconciliation by the Department of Treasury
John Sagen	3/7/2019	1.1	Analyze claims docketed as services provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/7/2019	1.2	Analyze claims categorized as tax refund to prepare claims workbook for review and reconciliation by the Department of Treasury
John Sagen	3/7/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/7/2019	0.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/7/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
March 1, 2019 through March 31, 2019***

***Exhibit D***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	3/7/2019	1.1	Analyze claims categorized as tax refund to prepare claims workbook for review and reconciliation by the Department of Treasury
John Sagen	3/7/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/7/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/7/2019	1.7	Analyze claims categorized as tax refund to prepare claims workbook for review and reconciliation by the Department of Treasury
Kara Harmon	3/7/2019	0.6	Analyze claims categorized as tax refund to prepare claims workbook for review and reconciliation by the Department of Treasury
Kara Harmon	3/7/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/7/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/7/2019	0.6	Analyze certain claims categorized as human resources where creditor asserted contradicting claim basis to provide synopsis of claim OR reclassify, as needed
Kara Harmon	3/7/2019	2.3	Analyze claims categorized as tax refund to prepare claims workbook for review and reconciliation by the Department of Treasury
Kevin O'Donnell	3/7/2019	1.4	Analyze claims docketed as HR - Payment to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/7/2019	1.3	Analyze claims docketed as HR - Payment to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/7/2019	0.2	Analyze claims docketed as HR - Personal Loan to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/7/2019	1.5	Analyze claims docketed as HR - Personal Injury to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/7/2019	1.3	Analyze claims docketed as HR - Title III to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.



*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
March 1, 2019 through March 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Markus Traylor	3/7/2019	1.3	Analyze claims docketed as HR - Title III to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/7/2019	0.4	Analyze claims docketed as HR - Corporation of the Interest Fund to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/7/2019	1.1	Analyze claims docketed as HR - Corporation of the Interest Fund to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/7/2019	1.2	Analyze claims docketed as HR - Corporation of the Interest Fund to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/7/2019	1.1	Analyze claims docketed as HR - Title III to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/7/2019	2.3	Analyze claims docketed as HR - Provision of Services to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/7/2019	1.4	Analyze claims docketed as HR - Injury Services to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/7/2019	1.9	Analyze claims docketed as HR - Injury Services to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Bria Warren	3/8/2019	0.4	Analyze claims docketed as "HR - Financial Obligations" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/8/2019	0.1	Analyze claims docketed as "HR - Flags" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/8/2019	1.6	Analyze claims docketed as "HR - Government" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/8/2019	2.1	Analyze claims docketed as "HR - Government" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/8/2019	1.2	Analyze claims docketed as HR Schedule F to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/8/2019	2.9	Analyze claims docketed as HR Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.



***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
March 1, 2019 through March 31, 2019***

***Exhibit D***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	3/8/2019	1.5	Analyze claims docketed as HR Schedule G to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/8/2019	0.4	Update claims incorrectly docketed as Human Resources in A&M's system BART with the correct claim type.
John Sagen	3/8/2019	1.4	Analyze asserted contracts in various filed claims to compare contract numbers to master list provided by the Commonwealth
John Sagen	3/8/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/8/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/8/2019	1.7	Analyze claims incorrectly docketed as Human Resources to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/8/2019	1.8	Analyze asserted contracts in various filed claims to compare contract numbers to master list provided by the Commonwealth
Kara Harmon	3/8/2019	2.3	Prepare claim detail workbook to correspond with completed claims reconciliation workbooks for department review
Kara Harmon	3/8/2019	0.4	Prepare updated Claims Process - Workstream Update Week for week Ending 3.9.2019
Kara Harmon	3/8/2019	0.3	Analyze A&M second interim fee application to provide comments on workstream descriptions
Kara Harmon	3/8/2019	0.9	Analyze asserted contracts in various filed claims to compare contract numbers to master list provided by the Commonwealth
Kara Harmon	3/8/2019	2.9	Finish preparation of claims reconciliation workbooks to be shared with appropriate agencies for final resolution
Kara Harmon	3/8/2019	1.1	Prepare updated HR claim basis report to capture updates from HR claims review process
Kevin O'Donnell	3/8/2019	2.3	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/8/2019	1.8	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/8/2019	2.2	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/8/2019	1.4	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

**Exhibit D**

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Mark Zeiss	3/8/2019	2.4	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	3/8/2019	1.1	Analyze claims docketed as HR - Title III to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/8/2019	0.6	Analyze claims docketed as HR - Trainings and Workshops to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/8/2019	1.1	Analyze claims docketed as HR - Trainings and Workshops to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/8/2019	1.2	Analyze claims docketed as HR - Trainings and Workshops to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/8/2019	0.6	Analyze claims docketed as HR - Trainings and Workshops to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/8/2019	1.3	Analyze claims docketed as HR - Trainings and Workshops to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/8/2019	1.2	Analyze claims docketed as HR - Title III to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/8/2019	2.1	Analyze claims docketed as HR - Provision of Services to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/8/2019	0.9	Analyze claims docketed as HR - Provision of Services to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/8/2019	2.2	Analyze claims docketed as HR - Provision of Services to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Gerard Gigante	3/9/2019	1.4	Analyze claims docketed as HR Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Jay Herriman	3/9/2019	0.5	Finalize workstream update deck and send to counsel, Promesa board and Title III representatives
John Sagen	3/9/2019	2.1	Analyze asserted contracts in various filed claims to compare contract numbers to master list provided by the Commonwealth
John Sagen	3/9/2019	2.3	Analyze asserted contracts in various filed claims to compare contract numbers to master list provided by the Commonwealth

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	3/9/2019	2.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	3/10/2019	2.8	Prepare materials for discussion during onsite meetings with Title III entity representatives
Kara Harmon	3/10/2019	2.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/10/2019	1.2	Analyze HR claims per comments from A&M team to determine proper categorization of claims for further reconciliation
Kara Harmon	3/10/2019	1.9	Begin preparation of updated Commonwealth waterfall for discussion in meetings scheduled for 3/11 and 3/12
Kara Harmon	3/10/2019	1.3	Prepare updated Commonwealth waterfall claims analysis for discussions with client
Bria Warren	3/11/2019	2.3	Analyze claims docketed as "HR - Government" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/11/2019	2.7	Analyze claims docketed as "HR - Government" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/11/2019	2.2	Analyze claims docketed as HR Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/11/2019	2.7	Analyze claims docketed as HR Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/11/2019	2.3	Analyze claims docketed as HR Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/11/2019	1.1	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Mark Zeiss	3/11/2019	1.2	Reconcile non-debtor or deficient bond claims based on CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	3/11/2019	1.8	Reconcile Commonwealth bond claims based on CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	3/11/2019	1.1	Review Commonwealth General Obligation bonds for beneficial bondholders and Direct Participants for claims reconciliation
Markus Traylor	3/11/2019	1.4	Analyze claims docketed as HR - Transfer to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Markus Traylor	3/11/2019	1.3	Analyze claims docketed as HR - Trainings and Workshops to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/11/2019	1.3	Analyze claims docketed as HR - Trainings and Workshops to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/11/2019	1.2	Analyze claims docketed as HR - Trainings and Workshops to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/11/2019	2.1	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/11/2019	1.6	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/11/2019	1.7	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Bria Warren	3/12/2019	2.7	Analyze claims docketed as "HR - Government" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/12/2019	2.9	Analyze claims docketed as "HR - Government" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/12/2019	2.0	Analyze claims docketed as HR Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/12/2019	2.4	Analyze claims docketed as HR Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/12/2019	2.9	Analyze claims docketed as HR Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/12/2019	1.2	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/12/2019	0.7	Analyze asserted Agency / Department information for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	3/12/2019	0.9	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	3/12/2019	0.6	Analyze asserted Agency / Department information for claims categorized as Human Resources to properly categorize for reconciliation
Kevin O'Donnell	3/12/2019	0.3	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/12/2019	1.8	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/12/2019	2.2	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/12/2019	2.4	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Mark Zeiss	3/12/2019	0.8	Process Prime Clerk weekly register for new claims
Mark Zeiss	3/12/2019	2.2	Process Prime Clerk weekly register for claim amount changes
Mark Zeiss	3/12/2019	0.9	Process Prime Clerk weekly register for claimant, claim status changes
Markus Traylor	3/12/2019	1.2	Analyze claims docketed as HR - Transfer to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/12/2019	1.2	Analyze claims docketed as HR - Undetermined to verify correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/12/2019	1.3	Analyze claims docketed as HR - Undetermined to verify correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/12/2019	1.8	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/12/2019	2.2	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/12/2019	1.3	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Bria Warren	3/13/2019	2.4	Analyze claims docketed as "HR - Government" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	3/13/2019	2.9	Analyze claims docketed as "HR - Government" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/13/2019	2.6	Analyze claims docketed as HR Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/13/2019	2.8	Analyze claims docketed as HR Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/13/2019	2.9	Analyze claims docketed as HR Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/13/2019	1.9	Analyze claims docketed as HR Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/13/2019	0.3	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/13/2019	2.2	Prepare system to identify and track reconciliation workbooks at the agency level
John Sagen	3/13/2019	1.3	Prepare system to identify and track reconciliation workbooks at the agency level
John Sagen	3/13/2019	1.5	Prepare system to identify and track reconciliation workbooks at the agency level
John Sagen	3/13/2019	0.9	Prepare modifications to trade claims reconciliation workbooks per comments received from the Commonwealth agencies
John Sagen	3/13/2019	1.7	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
John Sagen	3/13/2019	1.9	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
John Sagen	3/13/2019	1.6	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Kevin O'Donnell	3/13/2019	1.8	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/13/2019	2.3	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/13/2019	1.3	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	3/13/2019	2.2	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Mark Zeiss	3/13/2019	1.4	Process Prime Clerk weekly register for claim amount changes
Markus Traylor	3/13/2019	0.4	Analyze claims docketed as HR - Unjustified ASA Handles to verify correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/13/2019	0.3	Analyze claims docketed as HR - Undetermined Amount to verify correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/13/2019	0.3	Analyze claims docketed as HR - Undue Retention to verify correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/13/2019	0.6	Analyze claims docketed as HR - Undetermined Amount to verify correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/13/2019	1.1	Analyze claims docketed as HR - Undue Retention to verify correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/13/2019	0.4	Analyze claims docketed as HR - Undue Retention to verify correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/13/2019	1.7	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/13/2019	1.3	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/13/2019	1.4	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/13/2019	2.6	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Bria Warren	3/14/2019	2.7	Analyze claims docketed as "HR - Government" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/14/2019	2.8	Analyze claims docketed as "HR - Government" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	3/14/2019	2.7	Analyze claims docketed as HR Provision of Services to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/14/2019	1.9	Analyze claims docketed as HR Provision of Services to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/14/2019	2.7	Analyze claims docketed as HR Provision of Services to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Jay Herriman	3/14/2019	2.1	Review claims to be included on exact duplicate and amended claim objections
John Sagen	3/14/2019	1.2	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/14/2019	1.8	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/14/2019	2.1	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	3/14/2019	3.2	Analyze claims for claimants who responded to supplemental outreach to review categorization / prepare claims for reconciliation by the Commonwealth
Kara Harmon	3/14/2019	1.9	Analyze claims for claimants who responded to supplemental outreach to review categorization / prepare claims for reconciliation by the Commonwealth
Kara Harmon	3/14/2019	2.3	Analyze claims for claimants who responded to supplemental outreach to review categorization / prepare claims for reconciliation by the Commonwealth
Kara Harmon	3/14/2019	0.9	Analyze accounts payable reports, by asserted department, for distribution to applicable parties
Kevin O'Donnell	3/14/2019	2.2	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/14/2019	1.7	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Mark Zeiss	3/14/2019	0.9	Review treasury bondholder claims without CUSIPs for Commonwealth GO bond holdings for reconciliation
Mark Zeiss	3/14/2019	2.9	Review Commonwealth General Obligation bonds for beneficial bondholders and Direct Participants for claims reconciliation



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Markus Traylor	3/14/2019	0.3	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/14/2019	0.4	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/14/2019	1.2	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/14/2019	1.1	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/14/2019	0.2	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/14/2019	2.1	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/14/2019	1.9	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/14/2019	1.6	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/14/2019	2.3	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Gerard Gigante	3/15/2019	1.9	Analyze claims docketed as HR No Basis Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/15/2019	1.7	Analyze claims docketed as HR No Basis Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/15/2019	1.9	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/15/2019	2.1	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	3/15/2019	2.9	Prepare and send emails / reconciliation workbooks, by agency, for claims ready for review by Commonwealth

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	3/15/2019	3.2	Continue preparation of emails / workbooks, by agency, for claims review by Commonwealth
Kevin O'Donnell	3/15/2019	1.2	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/15/2019	1.3	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/15/2019	1.4	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Mark Zeiss	3/15/2019	2.2	Review Commonwealth General Obligation bonds for beneficial bondholders and Direct Participants for claims reconciliation
Markus Traylor	3/15/2019	1.4	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/15/2019	0.6	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/15/2019	0.6	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/15/2019	1.3	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/15/2019	1.3	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/15/2019	2.2	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/15/2019	2.6	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/15/2019	1.3	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Gerard Gigante	3/16/2019	1.1	Analyze claims docketed as HR No Basis Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
March 1, 2019 through March 31, 2019***

***Exhibit D***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	3/16/2019	0.5	Prepare weekly workstream status report and send to client and counsel
John Sagen	3/16/2019	0.2	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/16/2019	1.8	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/16/2019	1.3	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/16/2019	1.3	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/16/2019	1.8	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Kara Harmon	3/17/2019	0.7	Analyze documents provided by creditors from supplemental outstretch to determine next steps for reconciliation
Kara Harmon	3/17/2019	0.6	Review claim synopsis notes to determine proper categorization of claims for reconciliation
Kara Harmon	3/17/2019	1.3	Continue review of claim synopsis notes to determine proper categorization for reconciliation
Gerard Gigante	3/18/2019	2.7	Analyze claims docketed as HR No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/18/2019	2.3	Analyze claims docketed as HR No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Jay Herriman	3/18/2019	3.2	Review Commonwealth municipal bond claim analysis to determine next steps in reconciliation / objections process
Jay Herriman	3/18/2019	1.8	Review completed claim reconciliation worksheets related to accounts payable claims
John Sagen	3/18/2019	1.3	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/18/2019	1.1	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	3/18/2019	1.3	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	3/18/2019	1.7	Analyze claims for claimants who responded to supplemental outreach to review categorization / prepare claims for reconciliation by the Commonwealth
Kara Harmon	3/18/2019	2.1	Perform analysis on AP claims who responded to supplemental outreach to determine population of claims containing components for reconciliation
Kara Harmon	3/18/2019	0.2	Prepare follow up with Department of Education related to inquire on support for claims asserted against department
Kara Harmon	3/18/2019	0.6	Analyze claims asserted against the Department of Education to respond to inquire from the Commonwealth
Kara Harmon	3/18/2019	1.9	Perform analysis of AP claims to determine creditors who did not provide sufficient support in supplemental outreach response
Kara Harmon	3/18/2019	0.4	Analyze claims reconciliation workbook returned by the Commonwealth to finalize treatment of claim
Kara Harmon	3/18/2019	1.8	Analyze claims for claimants who responded to supplemental outreach to review categorization / prepare claims for reconciliation by the Commonwealth
Kevin O'Donnell	3/18/2019	1.6	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/18/2019	2.3	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Mark Zeiss	3/18/2019	2.8	Update bond claims reconciliation workbook for claims without CUSIPs for GO bond review
Mark Zeiss	3/18/2019	1.3	Research, write memo for GO bond structure paying agent, registrar, direct participants, beneficial owners for voting, claims rights for GO bond reconciliation
Markus Traylor	3/18/2019	1.3	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/18/2019	1.5	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/18/2019	1.1	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	3/18/2019	1.8	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/18/2019	2.3	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/18/2019	1.7	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Bria Warren	3/19/2019	2.3	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/19/2019	1.6	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/19/2019	1.7	Analyze claims docketed as HR No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/19/2019	2.4	Analyze claims docketed as HR No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Jay Herriman	3/19/2019	2.4	Review Municipal bond claims filed against the Commonwealth in prep of filing objections and discussions with counsel on next steps.
Jay Herriman	3/19/2019	1.6	Analyze claims asserting no basis to prepare for follow up mailings to creditors to seek additional information on claim
John Sagen	3/19/2019	0.6	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/19/2019	0.9	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/19/2019	1.4	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/19/2019	1.1	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	3/19/2019	1.6	Prepare accounts payable reconciliation workbook for distribution to asserted agencies for resolution

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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	3/19/2019	0.8	Review suggested claim type changes to properly categorize employee related matters
Kara Harmon	3/19/2019	1.2	Analyze newly asserted / reclassified accounts payable claims to prepare workbook for claims review
Kara Harmon	3/19/2019	0.7	Analyze accounts payable claims asserted over \$500k per inquire from O. Rodriguez
Kara Harmon	3/19/2019	0.3	Analyze asserted bond claims related to claimant inquire from L. Stafford
Kara Harmon	3/19/2019	1.9	Begin analysis of "unknown" claim type synopsis to determine population of creditors for supplemental outreach
Kara Harmon	3/19/2019	2.3	Prepare report of claimants who responded to supplemental outreach to be included in claims triage process
Kevin O'Donnell	3/19/2019	0.1	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/19/2019	2.2	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/19/2019	1.8	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/19/2019	2.4	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Mark Zeiss	3/19/2019	2.8	Draft Commonwealth Bonds report including claims by CUSIP, disputed GO bonds
Mark Zeiss	3/19/2019	2.7	Revise Commonwealth Bonds report including claims by CUSIP, disputed GO bonds, claims for GO bonds without clear CUSIPs
Mark Zeiss	3/19/2019	2.1	Process 3/18 Prime Clerk claims register for claimant, claim, claim amount changes
Markus Traylor	3/19/2019	1.4	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/19/2019	1.1	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/19/2019	1.3	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/19/2019	1.4	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	3/19/2019	2.1	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/19/2019	1.9	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Bria Warren	3/20/2019	2.6	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/20/2019	2.4	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/20/2019	1.1	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Gerard Gigante	3/20/2019	1.3	Analyze asserted AP claim invoices to bucket claims for department reconciliation
Gerard Gigante	3/20/2019	2.3	Analyze asserted AP contract to determine validity for claims reconciliation
Gerard Gigante	3/20/2019	1.6	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Gerard Gigante	3/20/2019	0.9	Analyze claims docketed as HR No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/20/2019	1.9	Review AP claims containing invoices to prepare for reconciliation process
Jay Herriman	3/20/2019	3.1	Analyze municipal bond claims filed against the commonwealth in preparation of reconciliation and filing objections as appropriate
Jay Herriman	3/20/2019	0.8	Review and provide comments on AP claims asserted with a value GT \$500K
John Sagen	3/20/2019	0.8	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/20/2019	1.4	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/20/2019	1.9	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	3/20/2019	0.9	Analyze new AP claims to determine population of claims ready for Commonwealth reconciliation



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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	3/20/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/20/2019	2.4	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Kara Harmon	3/20/2019	1.7	Review AP claims containing invoices to prepare for reconciliation process
Kara Harmon	3/20/2019	1.9	Analyze asserted AP claim invoices to bucket claims for department reconciliation
Kara Harmon	3/20/2019	1.3	Perform analysis on AP claims who responded to supplemental outreach to determine population of claims containing components for reconciliation
Kara Harmon	3/20/2019	0.7	Review claims from supplemental outreach to determine population of claims ready for further reconciliation
Kevin O'Donnell	3/20/2019	1.4	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation.
Kevin O'Donnell	3/20/2019	1.7	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation.
Kevin O'Donnell	3/20/2019	2.2	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/20/2019	1.6	Review AP claims containing invoices to prepare for reconciliation process.
Kevin O'Donnell	3/20/2019	1.2	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation.
Kevin O'Donnell	3/20/2019	0.1	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Mark Zeiss	3/20/2019	2.1	Review Commonwealth bond claims for disputed GO bonds by CUSIP and amount
Thomas Salierno	3/20/2019	1.4	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/20/2019	2.2	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/20/2019	1.7	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/20/2019	2.1	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/20/2019	1.7	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation



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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	3/21/2019	2.3	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/21/2019	2.7	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/21/2019	1.8	Review AP claims containing invoices to prepare for reconciliation process
Gerard Gigante	3/21/2019	1.2	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Gerard Gigante	3/21/2019	2.1	Analyze asserted AP contract to determine validity for claims reconciliation
Gerard Gigante	3/21/2019	1.9	Analyze asserted AP claim invoices to bucket claims for department reconciliation
Gerard Gigante	3/21/2019	1.4	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Jay Herriman	3/21/2019	1.9	Analyze municipal bond claims filed against the commonwealth in preparation of reconciliation and filing objections as appropriate
John Sagen	3/21/2019	1.6	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/21/2019	1.9	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/21/2019	1.3	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	3/21/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/21/2019	2.3	Review claims from supplemental outreach to determine population of claims ready for further reconciliation
Kara Harmon	3/21/2019	1.6	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Kara Harmon	3/21/2019	2.3	Prepare report of claims information from supplemental outreach for AP claims
Kara Harmon	3/21/2019	0.4	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Kevin O'Donnell	3/21/2019	2.2	Review AP claims containing invoices to prepare for reconciliation process.
Kevin O'Donnell	3/21/2019	1.8	Review AP claims containing invoices to prepare for reconciliation process.

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	3/21/2019	1.2	Analyze asserted AP contract to determine validity for claims reconciliation.
Kevin O'Donnell	3/21/2019	1.7	Analyze asserted AP claim invoices to bucket claims for department reconciliation.
Kevin O'Donnell	3/21/2019	1.4	Analyze asserted AP claim invoices to bucket claims for department reconciliation.
Mark Zeiss	3/21/2019	2.9	Review Commonwealth bond claims for disputed GO bonds by CUSIP and amount
Mark Zeiss	3/21/2019	2.2	Review Commonwealth bond claims for disputed GO bonds by CUSIP and amount
Mark Zeiss	3/21/2019	2.8	Review Commonwealth bond claims for disputed GO bonds by CUSIP and amount
Mark Zeiss	3/21/2019	2.3	Review Commonwealth bond claims for disputed GO bonds by CUSIP and amount
Thomas Salierno	3/21/2019	1.8	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/21/2019	2.2	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/21/2019	1.6	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/21/2019	1.3	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/21/2019	1.8	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Bria Warren	3/22/2019	2.2	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/22/2019	2.7	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/22/2019	1.6	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Gerard Gigante	3/22/2019	1.9	Analyze asserted AP contract to determine validity for claims reconciliation
Gerard Gigante	3/22/2019	2.8	Analyze asserted AP claim invoices to bucket claims for department reconciliation
Gerard Gigante	3/22/2019	1.3	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Gerard Gigante	3/22/2019	2.6	Review AP claims containing invoices to prepare for reconciliation process

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	3/22/2019	3.2	Analyze municipal bond claims filed against the commonwealth in preparation of reconciliation and filing objections as appropriate
John Sagen	3/22/2019	1.3	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/22/2019	1.1	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/22/2019	1.7	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	3/22/2019	1.3	Review claims from supplemental outreach to determine population of claims ready for further reconciliation
Kara Harmon	3/22/2019	0.6	Prepare updated workstream and open issues report for distribution to client and counsel
Kara Harmon	3/22/2019	0.7	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Kara Harmon	3/22/2019	1.9	Process claim reclassifications for claimants who responded to supplemental outreach
Kevin O'Donnell	3/22/2019	1.2	Analyze asserted AP claim invoices to bucket claims for department reconciliation.
Kevin O'Donnell	3/22/2019	0.7	Analyze asserted AP contract to determine validity for claims reconciliation.
Kevin O'Donnell	3/22/2019	1.4	Review AP claims containing invoices to prepare for reconciliation process.
Kevin O'Donnell	3/22/2019	1.8	Perform analysis on AP claims to determine population of claims containing components for reconciliation.
Kevin O'Donnell	3/22/2019	2.3	Perform analysis on AP claims to determine population of claims containing components for reconciliation.
Mark Zeiss	3/22/2019	1.2	Prepare memo of Commonwealth bond claims for disputed GO bonds by CUSIP and amount
Thomas Salierno	3/22/2019	2.3	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/22/2019	1.4	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/22/2019	1.3	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/22/2019	1.9	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/22/2019	1.6	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	3/23/2019	1.1	Review draft alternate dispute resolution and claims procedure motion, prepare comments for Proskauer
Bria Warren	3/25/2019	2.7	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/25/2019	1.7	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/25/2019	1.4	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Gerard Gigante	3/25/2019	2.4	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Gerard Gigante	3/25/2019	2.6	Analyze asserted AP claim invoices to bucket claims for department reconciliation
Gerard Gigante	3/25/2019	1.3	Review AP claims containing invoices to prepare for reconciliation process
Gerard Gigante	3/25/2019	2.1	Analyze asserted AP contract to determine validity for claims reconciliation
John Sagen	3/25/2019	1.1	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/25/2019	1.2	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/25/2019	1.3	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	3/25/2019	1.6	Prepare report of late filed claims by Debtor and Claim Type for potential objection
Kara Harmon	3/25/2019	1.3	Analyze suggested claim type changes from supplemental mailing workstream to process claims for reconciliation
Kara Harmon	3/25/2019	1.2	Analyze amended omnibus procedures and ADR process motion to prepare comments for meeting on 3/25
Kara Harmon	3/25/2019	1.9	Review claims from supplemental outreach to determine population of claims ready for further reconciliation
Kevin O'Donnell	3/25/2019	1.7	Review AP claims containing invoices to prepare for reconciliation process.
Kevin O'Donnell	3/25/2019	1.2	Review AP claims containing invoices to prepare for reconciliation process.
Kevin O'Donnell	3/25/2019	2.3	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	3/25/2019	1.6	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation.
Kevin O'Donnell	3/25/2019	2.2	Analyze asserted AP contract to determine validity for claims reconciliation.
Markus Traylor	3/25/2019	1.1	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/25/2019	0.6	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/25/2019	0.3	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/25/2019	1.2	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/25/2019	1.4	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/25/2019	2.3	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/25/2019	1.9	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/25/2019	2.1	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/25/2019	1.4	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/25/2019	1.6	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Bria Warren	3/26/2019	2.4	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/26/2019	1.2	Analyze asserted AP claim invoices to bucket claims for department reconciliation
Gerard Gigante	3/26/2019	2.7	Analyze asserted AP contract to determine validity for claims reconciliation
Gerard Gigante	3/26/2019	2.7	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Gerard Gigante	3/26/2019	1.8	Review AP claims containing invoices to prepare for reconciliation process
Gerard Gigante	3/26/2019	1.9	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	3/26/2019	0.4	Review claims related to Commonwealth municipal bonds in preparation of listing on Omnibus objections
John Sagen	3/26/2019	0.9	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/26/2019	1.6	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	3/26/2019	1.9	Prepare exhibit duplicate bond claim objections for ERS bonds filed against the Commonwealth
Kara Harmon	3/26/2019	0.9	Prepare report of ERS bondholder claims filed against the Commonwealth for review by J. Esses
Kevin O'Donnell	3/26/2019	1.4	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation.
Kevin O'Donnell	3/26/2019	1.2	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation.
Kevin O'Donnell	3/26/2019	2.2	Analyze asserted AP claim invoices to bucket claims for department reconciliation.
Kevin O'Donnell	3/26/2019	2.4	Analyze asserted AP contract to determine validity for claims reconciliation.
Kevin O'Donnell	3/26/2019	0.1	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation.
Kevin O'Donnell	3/26/2019	1.8	Analyze asserted AP contract to determine validity for claims reconciliation.
Markus Traylor	3/26/2019	1.3	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/26/2019	1.1	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/26/2019	1.3	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/26/2019	0.6	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/26/2019	1.2	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/26/2019	0.4	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
March 1, 2019 through March 31, 2019***

***Exhibit D***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	3/26/2019	1.4	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/26/2019	1.8	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/26/2019	1.8	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/26/2019	2.2	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/26/2019	1.4	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Bria Warren	3/27/2019	1.7	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/27/2019	1.8	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/27/2019	3.1	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Gerard Gigante	3/27/2019	2.1	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Gerard Gigante	3/27/2019	2.6	Review AP claims containing invoices to prepare for reconciliation process
Gerard Gigante	3/27/2019	1.2	Analyze asserted AP contract to determine validity for claims reconciliation
Gerard Gigante	3/27/2019	1.1	Analyze asserted AP claim invoices to bucket claims for department reconciliation
Jay Herriman	3/27/2019	2.7	Prepare claims status presentation for meeting with Proskauer and court administrative office
Kara Harmon	3/27/2019	2.3	Prepare updated Commonwealth waterfall claims analysis for discussions with counsel
Kara Harmon	3/27/2019	2.6	Analyze suggested claim type changes from supplemental mailing workstream to process claims for reconciliation
Kara Harmon	3/27/2019	0.6	Analyze questions related to preparation of claims reconciliation workbooks from the government to provide feedback on process and completion
Kara Harmon	3/27/2019	0.3	Prepare updated draft exhibits for the ERS duplicate bondholder claims objections
Kara Harmon	3/27/2019	0.4	Begin analysis of report prepared by J. Herriman regarding ADR process and claim values to provide comments
Kara Harmon	3/27/2019	0.4	Analyze master bond claim filed by fiscal agent to ERS bonds

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
March 1, 2019 through March 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	3/27/2019	1.6	Review AP claims containing invoices to prepare for reconciliation process.
Kevin O'Donnell	3/27/2019	1.4	Analyze asserted AP claim invoices to bucket claims for department reconciliation.
Kevin O'Donnell	3/27/2019	1.2	Analyze asserted AP claim invoices to bucket claims for department reconciliation.
Kevin O'Donnell	3/27/2019	1.7	Review AP claims containing invoices to prepare for reconciliation process.
Kevin O'Donnell	3/27/2019	1.3	Review AP claims containing invoices to prepare for reconciliation process.
Kevin O'Donnell	3/27/2019	1.4	Analyze asserted AP contract to determine validity for claims reconciliation.
Markus Traylor	3/27/2019	1.1	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/27/2019	1.2	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/27/2019	1.1	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/27/2019	1.1	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/27/2019	1.3	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/27/2019	1.3	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/27/2019	2.6	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/27/2019	1.4	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/27/2019	2.1	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Bria Warren	3/28/2019	1.8	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/28/2019	1.6	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Gerard Gigante	3/28/2019	2.2	Review AP claims containing invoices to prepare for reconciliation process



*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
March 1, 2019 through March 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	3/28/2019	1.1	Analyze asserted AP claim invoices to bucket claims for department reconciliation
Gerard Gigante	3/28/2019	1.3	Analyze asserted AP contract to determine validity for claims reconciliation
Gerard Gigante	3/28/2019	2.1	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Jay Herriman	3/28/2019	2.1	Complete claim status presentation for meeting with Proskauer and court administrative office
Jay Herriman	3/28/2019	2.9	Review Human Resource claim analysis and treatment under proposed ADR procedures
Jay Herriman	3/28/2019	1.7	Review litigation claims analysis related to judgements / settlements to determine affect of ADR procedures on claims
John Sagen	3/28/2019	1.1	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/28/2019	1.6	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/28/2019	1.2	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	3/28/2019	0.6	Analyze report prepared by J. Herriman regarding ADR process and claim values to provide comments
Kara Harmon	3/28/2019	0.2	Prepare updated draft exhibits for the ERS duplicate bondholder claims objections per comments received
Kara Harmon	3/28/2019	2.3	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Kara Harmon	3/28/2019	1.8	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Kara Harmon	3/28/2019	2.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kevin O'Donnell	3/28/2019	2.3	Analyze asserted AP contract to determine validity for claims reconciliation.
Kevin O'Donnell	3/28/2019	2.3	Review AP claims containing invoices to prepare for reconciliation process.
Kevin O'Donnell	3/28/2019	2.2	Analyze asserted AP claim invoices to bucket claims for department reconciliation.
Kevin O'Donnell	3/28/2019	2.2	Analyze asserted AP claim invoices to bucket claims for department reconciliation.

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
March 1, 2019 through March 31, 2019***

***Exhibit D***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Markus Traylor	3/28/2019	1.3	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/28/2019	1.1	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/28/2019	1.2	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/28/2019	0.4	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/28/2019	2.1	Perform analysis on New AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/28/2019	1.6	Perform analysis on New AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/28/2019	1.3	Perform analysis on New AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/28/2019	1.8	Perform analysis on New AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/28/2019	1.9	Perform analysis on New AP claims to determine population of claims containing components for reconciliation
Bria Warren	3/29/2019	1.6	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/29/2019	3.1	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/29/2019	1.2	Analyze asserted AP claim invoices to bucket claims for department reconciliation
Gerard Gigante	3/29/2019	1.3	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Gerard Gigante	3/29/2019	1.3	Review AP claims containing invoices to prepare for reconciliation process
Gerard Gigante	3/29/2019	1.4	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Gerard Gigante	3/29/2019	2.9	Analyze asserted AP contract to determine validity for claims reconciliation
Jay Herriman	3/29/2019	1.1	Review non municipal bond claims filed in amounts GT \$3 Billion for inclusion on Omnibus objection
Jay Herriman	3/29/2019	0.5	Review claim objections filed by Proskauer related to HR claims

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
March 1, 2019 through March 31, 2019***

***Exhibit D***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	3/29/2019	1.3	Review updated Commonwealth claims waterfall report in prep of call with Proskauer
Jay Herriman	3/29/2019	0.4	Update workstream status deck and send to client and counsel
John Sagen	3/29/2019	0.8	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/29/2019	1.9	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/29/2019	1.2	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	3/29/2019	0.6	Analyze independent contractor claim to determine next steps for reconciliation
Kara Harmon	3/29/2019	0.8	Prepare weekly workstream updated for progress on claims resolution
Kara Harmon	3/29/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/29/2019	2.3	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Kara Harmon	3/29/2019	1.4	Participate in conference call with J. Herriman, K. Harmon, C. Bowman, L. Stafford, and A. Friedman regarding ADR/Claim Objection Procedures, Litigation claim treatment, claims waterfall analysis, COFINA claims treatment and upcoming objections and issues
Kevin O'Donnell	3/29/2019	1.3	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation.
Kevin O'Donnell	3/29/2019	1.2	Review AP claims containing invoices to prepare for reconciliation process.
Kevin O'Donnell	3/29/2019	2.3	Perform analysis on AP claims to determine population of claims containing components for reconciliation.
Kevin O'Donnell	3/29/2019	2.2	Analyze asserted AP contract to determine validity for claims reconciliation.
Markus Traylor	3/29/2019	1.4	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/29/2019	1.1	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
March 1, 2019 through March 31, 2019***

***Exhibit D***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Markus Traylor	3/29/2019	1.2	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/29/2019	1.2	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/29/2019	2.2	Perform analysis on New AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/29/2019	2.1	Perform analysis on New AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/29/2019	1.8	Perform analysis on New AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/29/2019	1.4	Perform analysis on New AP claims to determine population of claims containing components for reconciliation
John Sagen	3/30/2019	0.3	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
<b>Subtotal</b>		<b>973.7</b>	

**Commonwealth of Puerto Rico - Fee Applications**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Mark Zeiss	3/1/2019	1.6	Summarize staff claims detail time for three-month period, mapping to claims reconciliation tasks
Mark Zeiss	3/2/2019	0.7	Summarize staff claims detail time for three-month period, mapping to claims reconciliation tasks
Jay Herriman	3/3/2019	1.1	Work on second interim fee app
Mark Zeiss	3/5/2019	1.6	Summarize staff claims detail time for four-month period, mapping to claims reconciliation tasks
Mark Zeiss	3/6/2019	1.2	Revise staff claims detail summary for four-month period, mapping to claims reconciliation tasks
Jay Herriman	3/8/2019	1.9	Work on second interim fee app
Jay Herriman	3/15/2019	1.4	Review and update second interim fee application
Jay Herriman	3/16/2019	1.7	Review and update second interim fee application
Jay Herriman	3/17/2019	0.8	Review and update second interim fee application with additional comments related to workstreams performed
Jay Herriman	3/18/2019	0.3	Prepare filing versions of second interim fee application and associated notice for filing with court

**Exhibit D**

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
March 1, 2019 through March 31, 2019***

**Commonwealth of Puerto Rico - Fee Applications**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bernice Grussing	3/28/2019	2.0	Preparation of February Fee Application draft and exhibits
Bernice Grussing	3/29/2019	1.0	Preparation of February Fee Application draft and exhibits
<b>Subtotal</b>		<b>15.3</b>	

**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	3/4/2019	0.4	Participate in conference call with J. Herriman, K. Harmon and M. Zeiss regarding omnibus objections, non-COFINA bonds, preparation of updated exhibits for omnibus hearing on 3/13 and status on active claims resolution workstreams
Kara Harmon	3/4/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, and J. Sagen regarding omnibus objections for amended and duplicate claims, non-COFINA bonds, preparation of updated exhibits for omnibus hearing on 3/13 and status on active claims res
Mark Zeiss	3/4/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, and J. Sagen regarding omnibus objections for amended and duplicate claims, non-COFINA bonds, preparation of updated exhibits for omnibus hearing on 3/13
Jay Herriman	3/5/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, J. Berman and C. Schepper regarding omnibus objections and responses from supplemental mailings
Kara Harmon	3/5/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, J. Berman and C. Schepper regarding omnibus objections and responses from supplemental mailingsr Hours
Mark Zeiss	3/5/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, J. Berman and C. Schepper regarding omnibus objections and responses from supplemental mailings
Jay Herriman	3/6/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, V. Rivera and N. Camacho regarding claims resolution and meetings to be scheduled for next week
Kara Harmon	3/6/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, V. Rivera and N. Camacho regarding claims resolution and meetings to be scheduled for next week
Jay Herriman	3/8/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, B. Cushing, C. Bowman and L. Stafford to discuss open issues related to the hearing scheduled for 3/13
Jay Herriman	3/15/2019	0.2	Participate in conference call with J. Herriman, K. Harmon, L. Stafford, C. Bowman and B. Cushing regarding omnibus objection exhibits and case status

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
March 1, 2019 through March 31, 2019***

**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	3/15/2019	0.2	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, and J. Sagen regarding status update from the Omnibus Hearing on 3/13, secondary outreach mailings both received and pending delivery, and omnibus objections for amended and duplicate c
John Sagen	3/15/2019	0.2	Participate in conference call with J. Herriman, K. Harmon and M. Zeiss regarding status update from the Omnibus Hearing on 3/13, secondary outreach mailings both received and pending delivery, and omnibus objections for amended and duplicate claims
Kara Harmon	3/15/2019	0.2	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, and J. Sagen regarding status update from the Omnibus Hearing on 3/13, secondary outreach mailings both received and pending delivery, and omnibus objections for amended and duplicate c
Kara Harmon	3/15/2019	0.2	Participate in conference call with J. Herriman, K. Harmon, L. Stafford, C. Bowman and B. Cushing regarding omnibus objection exhibits and case status
Mark Zeiss	3/18/2019	0.2	Participate in conference call with M. Zeiss, J. Herriman, K. Harmon and J. Berman regarding final exhibits for COFINA objections and supplemental outreach to creditors related to claims resolution
Kara Harmon	3/19/2019	0.2	Participate in conference call with M. Zeiss, J. Herriman, K. Harmon and J. Berman regarding final exhibits for COFINA objections and supplemental outreach to creditors related to claims resolution.
John Sagen	3/22/2019	0.9	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, C. Bowman, L. Stafford, and A. Friedman regarding Commonwealth bonds, Amendment/Exact Duplicate Omnibus Objections, status of Human Resource claims, and upcoming objections and issues.
Kara Harmon	3/22/2019	0.9	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, J. Sagen, C. Bowman, L. Stafford, and A. Friedman regarding Commonwealth bonds, Amendment/Exact Duplicate Omnibus Objections, status of Human Resource claims, and upcoming objections an
Mark Zeiss	3/22/2019	0.9	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, J. Sagen, C. Bowman, L. Stafford, and A. Friedman regarding Commonwealth bonds, Omnibus Objections, status of Human Resource claims, upcoming objections and issues
Jay Herriman	3/25/2019	0.9	Conference call with J. Hertzberg, J. Herriman, K. Harmon, and J. Sagen re: Amended Omnibus Procedure Motion pertaining to the Additional Omnibus Objection Procedures, ADR Process, and Administrative Reconciliation of Claims.
John Sagen	3/25/2019	0.9	Participate in a conference call with J. Hertzberg, J. Herriman and K. Harmon regarding the Amended Omnibus Procedure Motion pertaining to the Additional Omnibus Objection Procedures, ADR Process, and Administrative Reconciliation of Claims.

**Exhibit D**

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
March 1, 2019 through March 31, 2019***

**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Julie Hertzberg	3/25/2019	0.9	Participate in a conference call with J. Hertzberg, J. Herriman, K. Harmon, and J. Sagen regarding potential issues arising from the Amended Omnibus Procedure Motion pertaining to the Additional Omnibus Objection Procedures, and ADR Process
Kara Harmon	3/25/2019	0.9	Participate in a conference call with J. Hertzberg, J. Herriman, K. Harmon, and J. Sagen regarding potential issues arising from the Amended Omnibus Procedure Motion pertaining to the Additional Omnibus Objection Procedures, and ADR Process
Jay Herriman	3/26/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, J. Berman and C. Schepper regarding case status and supplemental mailings
Jay Herriman	3/26/2019	0.8	Participate in conference call with J. Hertzberg, J. Herriman, K. Harmon, L. Stafford and B. Cushing regarding ADR Process and Amended Claim Objection Procedures
Julie Hertzberg	3/26/2019	0.8	Participate in conference call with J. Hertzberg, J. Herriman, K. Harmon, L. Stafford and B. Cushing regarding ADR Process and Amended Claim Objection
Kara Harmon	3/26/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, J. Berman and C. Schepper regarding case status and supplemental mailings
Kara Harmon	3/26/2019	0.8	Participate in conference call with J. Hertzberg, J. Herriman, K. Harmon, L. Stafford and B. Cushing regarding ADR Process and Amended Claim Objection
Jay Herriman	3/29/2019	0.6	Participate in conference call with J. Herriman, K. Harmon, C. Bowman, L. Stafford, and A. Friedman regarding ADR/Claim Objection Procedures, Litigation claim treatment, claims waterfall analysis, COFINA claims treatment and upcoming objections and issues
Kara Harmon	3/29/2019	0.6	Participate in conference call with J. Herriman, K. Harmon, C. Bowman, L. Stafford, and A. Friedman regarding ADR/Claim Objection Procedures, Litigation claim treatment, claims waterfall analysis, COFINA claims treatment and upcoming objections and issues
<b>Subtotal</b>		<b>15.1</b>	
<b>Grand Total</b>		<b>1,004.1</b>	

*Exhibit E*

*Commonwealth of Puerto Rico  
Summary of Expense Detail by Category  
March 1, 2019 through March 31, 2019*

<i><u>Expense Category</u></i>	<i><u>Sum of Expenses</u></i>
Miscellaneous	\$2,518.06
	<i><b>Total</b></i>
	<b>\$2,518.06</b>



*Exhibit F*

***Commonwealth of Puerto Rico  
Expense Detail by Category  
March 1, 2019 through March 31, 2019***

***Miscellaneous***

<b>Professional/Service</b>	<b>Date</b>	<b>Expense</b>	<b>Expense Description</b>
Julie Hertzberg	3/28/2019	\$2,518.06	CMS Monthly Data Storage Fee
<b>Expense Category Total</b>		<b>\$2,518.06</b>	
<b><i>Grand Total</i></b>		<b><u>\$2,518.06</u></b>	

**UNITED STATES DISTRICT COURT  
DISTRICT OF PUERTO RICO**

In re: ) PROMESA  
 ) Title III  
THE FINANCIAL OVERSIGHT AND )  
MANAGEMENT BOARD FOR PUERTO RICO, ) No. 17 BK 3283-LTS  
 )  
 )  
as representative of )  
 )  
THE COMMONWEALTH OF PUERTO RICO, et al., )  
 )  
Debtors.<sup>1</sup>

**COVER SHEET TO EIGHTH MONTHLY FEE APPLICATION OF  
ALVAREZ & MARSAL NORTH AMERICA, LLC  
FOR PAYMENT OF COMPENSATION RENDERED IN PUERTO RICO AND  
REIMBURSEMENT OF EXPENSES FOR CONSULTING SERVICES TO THE  
FINANCIAL OVERSIGHT AND MANAGEMENT BOARD OF PUERTO RICO  
FOR THE PERIOD FROM  
MARCH 1, 2019 THROUGH MARCH 31, 2019**

**ALL FEES AND SERVICES IN THIS MONTHLY FEE STATEMENT  
WERE INCURRED INSIDE PUERTO RICO**

Name of Applicant: Alvarez & Marsal North America, LLC (A&M)

Authorized to Provide Professional Services to: Financial Oversight and Management Board of Puerto Rico

Services Rendered to:	<u>Commonwealth of Puerto Rico</u>
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Period for which compensation and reimbursement for fees and services inside of Puerto Rico is sought: March 1, 2019 through March 31, 2019

<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Amount of Compensation sought as actual, reasonable and necessary: \$22,493.25 (\$24,992.50 incurred less 10% voluntary reduction of \$2,499.25)

Amount of Expense Reimbursement sought as actual, reasonable and necessary:	<u>\$ 3,986.33</u>
This is a(n):	<input checked="" type="checkbox"/> Monthly <input type="checkbox"/> Interim <input type="checkbox"/> Final application

This is A&M's eighth monthly fee application filed in these cases and is for services rendered inside Puerto Rico.

**Principal Certification**

I hereby authorize the submission of this Monthly Fee Statement for March 2019.

/s/

Jaime A. El Koury  
General Counsel to the Financial Oversight and  
Management Board of Puerto Rico

On May 6, 2019 Sent to:

**FOMB:**

Financial Oversight and Management Board  
40 Washington Square South  
Office 314A  
New York, NY 10012  
Attn: Professor Arthur J Gonzalez  
FOMB Board Member

O'Neil & Borges LLC  
250 Muñoz Rivera Ave., Suite 800  
San Juan, PR 00918  
Attn: Herman D. Bauer, Esq.

**Office of United States Trustee:**

Office of the United States Trustee for the District of  
Puerto Rico  
Edificio Ochoa, 500 Tanca Street, Suite 301  
San Juan, PR 00901  
(In re: Commonwealth of Puerto Rico)

Office of the United States Trustee for Region 21  
75 Spring Street, SW, Room 362  
Atlanta, GA 30303  
Attn: Guy G. Gebhardt  
Acting United States Trustee (Region 21)  
(In re: Commonwealth of Puerto Rico)

**Co-Counsel for the Official Committee of Unsecured**

**Creditors:**

Paul Hastings LLP  
200 Park Avenue  
New York, NY 10166  
Attn: Luc A. Despins, Esq.

Casillas, Santiago & Torres, LLC  
El Caribe Office Building  
53 Palmeras Street, Ste. 1601  
San Juan, Puerto Rico 00901-2419  
Attn: Juan J. Casillas Ayala, Esq.  
Alberto J. E. Añeses Negrón, Esq.  
Central Accounting

**Co-Counsel for the Fee Examiner:**

Godfrey & Kahn, S.C.  
One East Main Street, Suite 500  
Madison, WI 53703  
Attn: Katherine Stadler

EDGE Legal Strategies, PSC Secretary of the Treasury  
252 Ponce de León Avenue  
Citibank Tower, 12<sup>th</sup> Floor  
San Juan, PR 00918  
Attn: Eyck O. Lugo

**Co-Counsel for AAFAF:**

O'Melveny & Myers, LLP.  
Times Square Tower  
7 Times Square  
New York, NY 10036  
Attn: John J. Rapisardi, Esq.  
Suzanne Uhland, Esq.  
Diana M. Perez, Esq.

Marini Pietrantonui Muñiz LLC  
MSC Plaza, Suite 500  
255 Ponce de León Ave  
San Juan, PR 00917  
Attn: Luis C. Marini-Biaggi, Esq.  
Carolina Velaz-Rivero, Esq.  
Valerie Blay Soler, Esq.

**Co-Counsel for the Official Committee of Retirees:**

Jenner & Block LLP  
919 Third Avenue  
New York, NY 10022-3908  
Attn: Robert Gordon, Esq.  
Richard Levin, Esq.

Jenner & Block LLP  
353 N. Clark Street  
Chicago, IL 60654  
Attn: Catherine Steege, Esq.  
Melissa Root, Esq.

Bennazar, Garcia & Milián, C.S.P.  
Edificio Union Plaza, PH-A  
416 Avenida Ponce de León  
Hato Rey, PR 00918  
Attn: A. J. Bennazar-Zequeria, Esq.

**Puerto Rico Department of Treasury**

PO Box 9024140  
San Juan, PR 00902-4140  
Attn: Reylam Guerra Goderich, Deputy Assistant of  
General Accounting  
Omar E. Rodriguez Pérez, CPA, Assistant  
Secretary of Central Accounting  
Angel L. Pantoja Rodriguez, Deputy Assistant of  
Internal Revenue and Tax Policy  
Francisco Parés Alicea, Assistant Secretary of  
Internal Revenue and Tax Policy  
Francisco Peña Montañez, CPA, Assistant  
Secretary of the Treasury

**Summary of Professional Fees for the Period March 1, 2019 through  
March 31, 2019**

**Commonwealth of Puerto Rico**

SUMMARY OF TOTAL FEES BY ALL ENTITIES		
TASK CODE	TOTAL HOURS	TOTAL FEES REQUESTED
Commonwealth of Puerto Rico - Claims Administration and Objections	22.3	14,405.00
Commonwealth of Puerto Rico - Fee Applications	15.4	10,587.50
<b>Subtotal</b>	<b>37.7</b>	<b>24,992.50</b>
<i>Less 10% voluntary reduction</i>		<i>(2,499.25)</i>
<b>Total</b>		<b>\$ 22,493.25</b>

PROFESSIONAL	POSITION	DEPARTMENT	BILLING RATE	TOTAL HOURS	TOTAL FEES
Jay Herriman	Managing Director	Claim Management	\$850	16.0	13,600.00
Kara Harmon	Consultant II	Claim Management	\$525	21.7	11,392.50
<b>Subtotal</b>				<b>37.7</b>	<b>24,992.50</b>
<i>Less 10% voluntary reduction</i>					<i>-2,499.25</i>
<b>Total</b>					<b>\$22,493.25</b>

**Summary of Expenses for the Period March 1, 2019 through March 31, 2019**

**Commonwealth of Puerto Rico**

EXPENSE CATEGORY	AMOUNT
Airfare	1,393.70
Lodging	2,156.56
Meals	220.51
Transportation	215.56
<b>Total</b>	<b>\$3,986.33</b>

A&M requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (i.e., payment of ninety percent (90%) of the

compensation sought, in the amount of \$20,243.93, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$3,986.33, for services rendered inside of Puerto Rico) in the total amount of \$24,230.26.

### **Professional Certification**

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, Alvarez & Marsal North America, LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

/s/

---

Julie M. Hertzberg

Alvarez & Marsal North America, LLC  
755 W. Big Beaver Road  
Suite 650  
Troy, MI 48084  
Telephone: 248.936.0850  
Facsimile: 248.936.0801  
jhertzberg@alvarezandmarsal.com



**EXHIBITS**

*Exhibit A*

***Commonwealth of Puerto Rico  
Summary of Time Detail by Task  
March 1, 2019 through March 31, 2019***

<b><i>Task Description</i></b>	<b><i>Sum of Hours</i></b>	<b><i>Sum of Fees</i></b>
Commonwealth of Puerto Rico - Claims Administration and Objections	22.3	\$14,405.00
Commonwealth of Puerto Rico - Meeting	15.4	\$10,587.50
<b><i>Total</i></b>	<b>37.7</b>	<b>\$24,992.50</b>

***Commonwealth of Puerto Rico  
Summary of Time Detail by Professional  
March 1, 2019 through March 31, 2019***

<b><i>Professional</i></b>	<b><i>Position</i></b>	<b><i>Billing Rate</i></b>	<b><i>Sum of Hours</i></b>	<b><i>Sum of Fees</i></b>
Jay Herriman	Managing Director	\$850.00	16.0	\$13,600.00
Kara Harmon	Consultant II	\$525.00	21.7	\$11,392.50
<b><i>Total</i></b>			<b>37.7</b>	<b>\$24,992.50</b>

*Commonwealth of Puerto Rico*  
*Summary of Time Detail by Professional*  
*March 1, 2019 through March 31, 2019*

**Advise and assist the Debtors regarding the claims reconciliation process: notably, claims review, categorization and analysis, and development of claims reconciliation strategy.**

### Average Billing Rate

*Commonwealth of Puerto Rico*  
*Summary of Time Detail by Professional*  
*March 1, 2019 through March 31, 2019*

**Participate in meetings with Debtors, PROMESA Board Representatives and/or advisors to present findings or discuss various matters related to the claims process.**

### *Average Billing Rate*

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
March 1, 2019 through March 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	3/11/2019	2.4	Analyze HR claims based on discussion with M. Mahmud during 3/11/2019 meeting
Kara Harmon	3/11/2019	2.7	Begin analysis of additional HR claims for review based upon discussions with M. Mahmud in meetings on 3/11
Kara Harmon	3/11/2019	0.9	Begin preparation of accounts payable workbooks by asserted department for reconciliation per meetings on 3/11
Jay Herriman	3/12/2019	1.8	Analyze claims without classification to determine proper treatment of claim
Jay Herriman	3/12/2019	2.1	Review completed claim reconciliation worksheets in prep of meetings with Title III agencies
Kara Harmon	3/12/2019	1.2	Prepare updated claims reconciliation workbook master file to prepare agency documents per meetings on 3/12
Kara Harmon	3/12/2019	1.8	Prepare updated HR claims analysis report per discussions with M. Mumud and O. Rodriguez
Kara Harmon	3/12/2019	1.7	Prepare updated accounts payable master file to incorporate comments from meetings on 3/11
Jay Herriman	3/13/2019	0.3	Review AP claims reconciliation instructions to be provided to Title III agencies
Jay Herriman	3/13/2019	1.7	Review responses provided by claimants from secondary outreach related to AP claims
Kara Harmon	3/13/2019	1.6	Continue preparation of claims reconciliation worksheets, by department, as discussed in meetings on 3/12 and 3/13
Kara Harmon	3/13/2019	1.7	Prepare outline for claims reconciliation workbooks to be distributed to relevant department to complete account payable claims reconciliation
Kara Harmon	3/13/2019	2.4	Continue preparation of claims reconciliation worksheets, by department, as discussed in meetings on 3/12 and 3/13
<b>Subtotal</b>		<b>22.3</b>	

**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	3/11/2019	1.2	Participate in follow up meeting with J. Herriman and V. Rivera regarding discussions from meetings on 3/11
Jay Herriman	3/11/2019	1.1	Participate in meeting with J. Herriman, K. Harmon, N. Camacho, O. Rodriguez and V. Rivera regarding general case status, claims reconciliation workbooks and Commonwealth claims waterfall overview

**Exhibit D**

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
March 1, 2019 through March 31, 2019***

**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	3/11/2019	1.4	Participate in meeting with J. Herriman, K. Harmon, N. Camacho, O. Rodriguez, M. Mahmud and V. Rivera regarding COFINA claims status, claims reconciliation thresholds, tax refund claims and next steps for claims resolution
Jay Herriman	3/11/2019	1.2	Participate in meeting with J. Herriman, K. Harmon, N. Camacho, V. Rivera and W. Vargas regarding litigation claims reconciliation
Kara Harmon	3/11/2019	1.2	Participate in follow up meeting with J. Herriman and V. Rivera regarding discussions from meetings on 3/11
Kara Harmon	3/11/2019	1.2	Participate in meeting with J. Herriman, K. Harmon, N. Camacho, V. Rivera and W. Vargas regarding litigation claims reconciliation
Kara Harmon	3/11/2019	1.4	Participate in meeting with J. Herriman, K. Harmon, N. Camacho, O. Rodriguez, M. Mahmud and V. Rivera regarding COFINA claims status, claims reconciliation thresholds, tax refund claims and next steps for claims resolution
Kara Harmon	3/11/2019	1.1	Participate in meeting with J. Herriman, K. Harmon, N. Camacho, O. Rodriguez and V. Rivera regarding general case status, claims reconciliation workbooks and Commonwealth claims waterfall overview
Jay Herriman	3/12/2019	1.2	Participate in meeting with J. Herriman, K. Harmon, O. Rodriguez, V. Rivera, N. Camacho and various representatives from Commonwealth agencies to discuss reconciliation of accounts payables claims
Jay Herriman	3/12/2019	0.5	Participate in conference call with J. Herriman, K. Harmon, and L. Stafford regarding updates on claims reconciliation from meetings on 3/11 and 3/12 and preparation for hearing on 3/13
Kara Harmon	3/12/2019	0.5	Participate in conference call with J. Herriman, K. Harmon, and L. Stafford regarding updates on claims reconciliation from meetings on 3/11 and 3/12 and preparation for hearing on 3/13
Kara Harmon	3/12/2019	1.2	Participate in meeting with J. Herriman, K. Harmon, O. Rodriguez, V. Rivera, N. Camacho and various representatives from Commonwealth agencies to discuss reconciliation of accounts payables claims
Jay Herriman	3/13/2019	1.1	Participate in meeting with J. Herriman, K. Harmon, O. Rodriguez, V. Rivera, N. Camacho and various representatives from Commonwealth agencies to discuss reconciliation of accounts payables claims
Kara Harmon	3/13/2019	1.1	Participate in meeting with J. Herriman, K. Harmon, O. Rodriguez, V. Rivera, N. Camacho and various representatives from Commonwealth agencies to discuss reconciliation of accounts payables claims
<b>Subtotal</b>		<b>15.4</b>	

***Exhibit D***

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
March 1, 2019 through March 31, 2019***

***Grand Total***

***37.7***



*Exhibit E*

*Commonwealth of Puerto Rico  
Summary of Expense Detail by Category  
March 1, 2019 through March 31, 2019*

<i><u>Expense Category</u></i>	<i><u>Sum of Expenses</u></i>
Airfare	\$1,393.70
Lodging	\$2,156.56
Meals	\$220.51
Transportation	\$215.56
	<i><b>Total</b></i>
	<b>\$3,986.33</b>

*Exhibit F*

***Commonwealth of Puerto Rico  
Expense Detail by Category  
March 1, 2019 through March 31, 2019***

***Airfare***

<b>Professional/Service</b>	<b>Date</b>	<b>Expense</b>	<b>Expense Description</b>
Jay Herriman	3/1/2019	\$603.40	Airfare: On Island Meetings / Omni Hearing
Kara Harmon	3/10/2019	\$790.30	Airfare: Flight
<b>Expense Category Total</b>		<b>\$1,393.70</b>	

***Lodging***

<b>Professional/Service</b>	<b>Date</b>	<b>Expense</b>	<b>Expense Description</b>
Jay Herriman	3/10/2019	\$259.90	Hotel: On Island Meetings / Omni Hearing
Jay Herriman	3/11/2019	\$259.90	Hotel: On Island Meetings / Omni Hearing
Jay Herriman	3/12/2019	\$259.90	Hotel: On Island Meetings / Omni Hearing
Jay Herriman	3/13/2019	\$259.90	Hotel: On Island Meetings / Omni Hearing
Kara Harmon	3/10/2019	\$279.24	Hotel: Hotel 3-10-3/14
Kara Harmon	3/11/2019	\$279.24	Hotel: Hotel 3-10-3/14
Kara Harmon	3/12/2019	\$279.24	Hotel: Hotel 3-10-3/14
Kara Harmon	3/13/2019	\$279.24	Hotel: Hotel 3-10-3/14
<b>Expense Category Total</b>		<b>\$2,156.56</b>	

***Meals***

<b>Professional/Service</b>	<b>Date</b>	<b>Expense</b>	<b>Expense Description</b>
Jay Herriman	3/11/2019	\$73.52	Business Meals (Attendees): Dinner
Jay Herriman	3/12/2019	\$81.96	Business Meals (Attendees): Dinner
Jay Herriman	3/14/2019	\$4.45	Individual Meals: Breakfast
Jay Herriman	3/14/2019	\$38.27	Business Meals (Attendees): Dinner
Kara Harmon	3/10/2019	\$12.83	Individual Meals: Dinner 3/10/2019
Kara Harmon	3/14/2019	\$9.48	Individual Meals: Breakfast 3/14
<b>Expense Category Total</b>		<b>\$220.51</b>	

*Exhibit F*

***Commonwealth of Puerto Rico  
Expense Detail by Category  
March 1, 2019 through March 31, 2019***

***Transportation***

<b>Professional/Service</b>	<b>Date</b>	<b>Expense</b>	<b>Expense Description</b>
Jay Herriman	3/11/2019	\$5.84	Taxi: Hacienda Building to Hotel
Jay Herriman	3/11/2019	\$10.65	Taxi: Hotel to Hacienda Building
Jay Herriman	3/12/2019	\$6.36	Taxi: Hotel to Hacienda Building
Jay Herriman	3/12/2019	\$6.25	Taxi: Hacienda Building to Hotel
Jay Herriman	3/13/2019	\$14.93	Taxi: Hotel to Courthouse
Jay Herriman	3/13/2019	\$7.90	Taxi: Courthouse to Hotel
Jay Herriman	3/13/2019	\$5.47	Taxi: Hacienda Building to Hotel
Jay Herriman	3/13/2019	\$5.67	Taxi: Hotel to Hacienda Building
Jay Herriman	3/14/2019	\$10.09	Taxi: Hotel to Airport
Kara Harmon	3/10/2019	\$55.20	Taxi: Taxi to MDW
Kara Harmon	3/10/2019	\$22.00	Taxi: Taxi to Hotel
Kara Harmon	3/14/2019	\$10.00	Taxi: Taxi to Airport
Kara Harmon	3/14/2019	\$55.20	Taxi: Taxi from MDW
<b>Expense Category Total</b>		<b>\$215.56</b>	
<b><i>Grand Total</i></b>		<b><u><u>\$3,986.33</u></u></b>	

**Exhibit C**

**ALVAREZ & MARSAL NORTH AMERICA, LLC  
MONTHLY FEE APPLICATION OF FOR THE PERIOD  
APRIL 1, 2019 THROUGH APRIL 31, 2019**

**UNITED STATES DISTRICT COURT  
DISTRICT OF PUERTO RICO**

In re: ) PROMESA  
 ) Title III  
THE FINANCIAL OVERSIGHT AND )  
MANAGEMENT BOARD FOR PUERTO RICO, ) No. 17 BK 3283-LTS  
 )  
 )  
as representative of )  
 )  
THE COMMONWEALTH OF PUERTO RICO, et al., )  
 )  
Debtors.<sup>1</sup>

**COVER SHEET TO NINTH FEE APPLICATION OF  
ALVAREZ & MARSAL NORTH AMERICA, LLC  
FOR PAYMENT OF COMPENSATION RENDERED OUTSIDE OF PUERTO RICO  
AND REIMBURSEMENT OF EXPENSES FOR CONSULTING SERVICES TO THE  
FINANCIAL OVERSIGHT AND MANAGEMENT BOARD OF PUERTO RICO  
FOR THE PERIOD FROM  
APRIL 1, 2019 THROUGH APRIL 30, 2019**

**ALL FEES AND SERVICES IN THIS MONTHLY FEE STATEMENT  
WERE INCURRED OUTSIDE OF PUERTO RICO**

Name of Applicant: Alvarez & Marsal North America, LLC (A&M)

Authorized to Provide Professional Services to: Financial Oversight and Management Board of Puerto Rico

Services Rendered to:	<u>Commonwealth of Puerto Rico</u>
-----------------------	------------------------------------

Period for which compensation and reimbursement for fees and services outside of Puerto Rico is sought: April 1, 2019 through April 30, 2019

<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Amount of Compensation sought as actual, reasonable and necessary: \$463,223.25 (\$514,692.50 incurred less 10% voluntary reduction of \$51,469.25)

Amount of Expense Reimbursement sought as actual, reasonable and necessary:	<u>\$ 2,431.86</u>
This is a(n):	<u>✓</u> Monthly    ___ Interim    ___ Final application

This is A&M's ninth monthly fee application filed in these cases and is for services rendered outside Puerto Rico.

**Principal Certification**

I hereby authorize the submission of this Monthly Fee Statement for April 2019.

/s/

Jaime A. El Koury

General Counsel to the Financial Oversight and  
Management Board of Puerto Rico

On May 22, 2019 Sent to:

**FOMB:**

Financial Oversight and Management Board  
40 Washington Square South  
Office 314A  
New York, NY 10012  
Attn: Professor Arthur J Gonzalez  
FOMB Board Member

O'Neil & Borges LLC  
250 Muñoz Rivera Ave., Suite 800  
San Juan, PR 00918  
Attn: Herman D. Bauer, Esq.

**Office of United States Trustee:**

Office of the United States Trustee for the District of  
Puerto Rico  
Edificio Ochoa, 500 Tanca Street, Suite 301  
San Juan, PR 00901  
(In re: Commonwealth of Puerto Rico)

Office of the United States Trustee for Region 21  
75 Spring Street, SW, Room 362  
Atlanta, GA 30303  
Attn: Guy G. Gebhardt  
Acting United States Trustee (Region 21)  
(In re: Commonwealth of Puerto Rico)

**Co-Counsel for the Official Committee of Unsecured**

**Creditors:**

Paul Hastings LLP  
200 Park Avenue  
New York, NY 10166  
Attn: Luc A. Despins, Esq.

Casillas, Santiago & Torres, LLC  
El Caribe Office Building  
53 Palmeras Street, Ste. 1601  
San Juan, Puerto Rico 00901-2419  
Attn: Juan J. Casillas Ayala, Esq.  
Alberto J. E. Añeses Negrón, Esq.  
Central Accounting

**Co-Counsel for the Fee Examiner:**

Godfrey & Kahn, S.C.  
One East Main Street, Suite 500  
Madison, WI 53703  
Attn: Katherine Stadler

EDGE Legal Strategies, PSC Secretary of the Treasury  
252 Ponce de León Avenue  
Citibank Tower, 12<sup>th</sup> Floor  
San Juan, PR 00918  
Attn: Eyck O. Lugo

**Co-Counsel for AAFAF:**

O'Melveny & Myers, LLP.  
Times Square Tower  
7 Times Square  
New York, NY 10036  
Attn: John J. Rapisardi, Esq.  
Suzanne Uhland, Esq.  
Diana M. Perez, Esq.

Marini Pietrantonui Muñoz LLC  
MSC Plaza, Suite 500  
255 Ponce de León Ave  
San Juan, PR 00917  
Attn: Luis C. Marini-Biaggi, Esq.  
Carolina Velaz-Rivero, Esq.  
Valerie Blay Soler, Esq.

**Co-Counsel for the Official Committee of Retirees:**

Jenner & Block LLP  
919 Third Avenue  
New York, NY 10022-3908  
Attn: Robert Gordon, Esq.  
Richard Levin, Esq.

Jenner & Block LLP  
353 N. Clark Street  
Chicago, IL 60654  
Attn: Catherine Steege, Esq.  
Melissa Root, Esq.

Bennazar, Garcia & Milián, C.S.P.  
Edificio Union Plaza, PH-A  
416 Avenida Ponce de León  
Hato Rey, PR 00918  
Attn: A. J. Bennazar-Zequeria, Esq.

**Puerto Rico Department of Treasury**

PO Box 9024140  
San Juan, PR 00902-4140  
Attn: Reylam Guerra Goderich, Deputy Assistant of  
General Accounting  
Omar E. Rodriguez Pérez, CPA, Assistant  
Secretary of Central Accounting  
Angel L. Pantoja Rodriguez, Deputy Assistant of  
Internal Revenue and Tax Policy  
Francisco Parés Alicea, Assistant Secretary of  
Internal Revenue and Tax Policy  
Francisco Peña Montañez, CPA, Assistant  
Secretary of the Treasury



**Summary of Professional Fees for the Period April 1, 2019 through April 30, 2019**  
**Commonwealth of Puerto Rico**

SUMMARY OF TOTAL FEES		
TASK CODE	TOTAL HOURS	TOTAL FEES REQUESTED
Commonwealth of Puerto Rico - Claims Administration and Objections	1,020.4	\$ 480,457.50
Commonwealth of Puerto Rico - Fee Applications	5.9	\$ 3,702.50
Commonwealth of Puerto Rico - Meeting	45.8	30,532.50
<b>Subtotal</b>	<b>1,072.1</b>	<b>514,692.50</b>
<i>Less 10% voluntary reduction</i>		<i>(51,469.25)</i>
<b>Total</b>		<b>\$ 463,223.25</b>

PROFESSIONAL	POSITION	DEPARTMENT	BILLING RATE	TOTAL HOURS	TOTAL FEES
Julie Hertzberg	Managing Director	Claim Management	\$875	26.3	\$23,012.50
Jay Herriman	Managing Director	Claim Management	\$850	86.7	73,695.00
Mark Zeiss	Director	Claim Management	\$600	69.3	41,580.00
Kara Harmon	Consultant II	Claim Management	\$525	156.2	82,005.00
Gerard Gigante	Associate	Claim Management	\$425	193.7	82,322.50
Kevin O'Donnell	Associate	Claim Management	\$425	183.1	77,817.50
Markus Traylor	Associate	Claim Management	\$425	11.7	4,972.50
Bria Warren	Analyst	Claim Management	\$375	41.9	15,712.50
John Sagen	Analyst	Claim Management	\$375	120.0	45,000.00
Thomas Salinerno	Analyst	Claim Management	\$375	180.7	67,762.50
Bernice Grussing	Para Professional	Claim Management	\$325	1.5	487.50
Mary Napoliello	Para Professional	Claim Management	\$325	1.0	325.00
<b>Subtotal</b>				<b>1,072.1</b>	<b>514,692.50</b>
<i>Less 10% voluntary reduction</i>					<i>-51,469.25</i>
<b>Total</b>					<b>\$463,223.25</b>

**Summary of Expenses for the Period April 1, 2019 through April 30, 2019**

**Commonwealth of Puerto Rico**

EXPENSE CATEGORY	AMOUNT
CMS Monthly Data Storage Fee	2,431.86
<b>Total</b>	<b>\$2,431.86</b>

A&M requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (i.e., payment of ninety percent (90%) of the compensation sought, in the amount of \$416,900.93, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$2,431.86, for services rendered outside of Puerto Rico) in the total amount of \$419,332.79.

### Professional Certification

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, Alvarez & Marsal North America, LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

I further certify that, with respect to the fees and services rendered pursuant to this monthly fee statement, (i) Alvarez & Marsal North America, LLC was not doing business in Puerto Rico and (ii) the services rendered by Alvarez & Marsal North America, LLP were not performed in Puerto Rico.

/s/

Julie M. Hertzberg

Alvarez & Marsal North America, LLC  
755 W. Big Beaver Road  
Suite 650  
Troy, MI 48084  
Telephone: 248.936.0850  
Facsimile: 248.936.0801  
jhertzberg@alvarezandmarsal.com

**EXHIBITS**

*Exhibit A*

***Commonwealth of Puerto Rico  
Summary of Time Detail by Task  
April 1, 2019 through April 30, 2019***

<b><i>Task Description</i></b>	<b><i>Sum of Hours</i></b>	<b><i>Sum of Fees</i></b>
Commonwealth of Puerto Rico - Claims Administration and Objections	1,020.4	\$480,457.50
Commonwealth of Puerto Rico - Fee Applications	5.9	\$3,702.50
Commonwealth of Puerto Rico - Meeting	45.8	\$30,532.50
<b><i>Total</i></b>	<b>1,072.1</b>	<b>\$514,692.50</b>

*Commonwealth of Puerto Rico  
Summary of Time Detail by Professional  
April 1, 2019 through April 30, 2019*

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Julie Hertzberg	Managing Director	\$875.00	26.3	\$23,012.50
Jay Herriman	Managing Director	\$850.00	86.7	\$73,695.00
Mark Zeiss	Director	\$600.00	69.3	\$41,580.00
Kara Harmon	Consultant II	\$525.00	156.2	\$82,005.00
Gerard Gigante	Associate	\$425.00	193.7	\$82,322.50
Kevin O'Donnell	Associate	\$425.00	183.1	\$77,817.50
Markus Traylor	Associate	\$425.00	11.7	\$4,972.50
Bria Warren	Analyst	\$375.00	41.9	\$15,712.50
John Sagen	Analyst	\$375.00	120.0	\$45,000.00
Thomas Salierno	Analyst	\$375.00	180.7	\$67,762.50
Bernice Grussing	Para Professional	\$325.00	1.5	\$487.50
Mary Napoliello	Para Professional	\$325.00	1.0	\$325.00
<i>Total</i>			<b>1,072.1</b>	<b>\$514,692.50</b>

*Exhibit C*

***Commonwealth of Puerto Rico  
Summary of Time Detail by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico -  
Claims Administration and  
Objections**

**Advise and assist the Debtors regarding the claims  
reconciliation process: notably, claims review, categorization and  
analysis, and development of claims reconciliation strategy.**

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Kara Harmon	Consultant II	\$525	146.2	\$76,755.00
Julie Hertzberg	Managing Director	\$875	20.1	\$17,587.50
Jay Herriman	Managing Director	\$850	68.7	\$58,395.00
Mark Zeiss	Director	\$600	61.2	\$36,720.00
Gerard Gigante	Associate	\$425	193.7	\$82,322.50
Kevin O'Donnell	Associate	\$425	183.1	\$77,817.50
Markus Traylor	Associate	\$425	11.7	\$4,972.50
Bria Warren	Analyst	\$375	41.9	\$15,712.50
John Sagen	Analyst	\$375	113.1	\$42,412.50
Thomas Salierno	Analyst	\$375	180.7	\$67,762.50
			<u>1020.4</u>	<u>\$480,457.50</u>
<i>Average Billing Rate</i>				<u>\$470.85</u>

*Commonwealth of Puerto Rico*  
*Summary of Time Detail by Professional*  
*April 1, 2019 through April 30, 2019*

## Commonwealth of Puerto Rico - Fee Applications

*Average Billing Rate*



*Commonwealth of Puerto Rico*  
*Summary of Time Detail by Professional*  
*April 1, 2019 through April 30, 2019*

**Participate in meetings with Debtors, PROMESA Board Representatives and/or advisors to present findings or discuss various matters related to the claims process.**

### *Average Billing Rate*

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	4/1/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/1/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/1/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/1/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/1/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/1/2019	0.4	Review HR claims summary, identify additional claims for review.
Jay Herriman	4/1/2019	1.6	Review completed claim reconciliation worksheets related to Accounts Payable claims
Jay Herriman	4/1/2019	2.7	Review judgement / settlement claims, begin bifurcation of these claims from ongoing litigation matters
John Sagen	4/1/2019	0.9	Prepare analysis of claims docketed as Judgment/Settlement to compare to files provided by the DOJ for claims reconciliation.
John Sagen	4/1/2019	0.7	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/1/2019	1.2	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/1/2019	0.9	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/1/2019	1.7	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Julie Hertzberg	4/1/2019	2.6	Review HR claims report and related summary information in relation to determining next reconciliation steps.
Kara Harmon	4/1/2019	0.9	Prepare workbook for review of claims categorized as unknown
Kara Harmon	4/1/2019	0.7	Analyze claims typed as judgement / settlement to determine match to settlements file provided by the DOJ
Kara Harmon	4/1/2019	0.4	Begin preparation of supplemental creditor outreach

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	4/1/2019	1.2	Analyze suggested claim type changes from current unknown claims workstream to properly categorize for reconciliation
Kara Harmon	4/1/2019	1.7	Analyze supplemental data provided by creditors from secondary outreach to determine population ready for review by Commonwealth
Kara Harmon	4/1/2019	0.9	Analyze supplemental data provided by creditors from secondary outreach to determine population ready for review by Commonwealth
Kevin O'Donnell	4/1/2019	1.2	Analyze asserted AP claim invoices to bucket claims for department reconciliation.
Kevin O'Donnell	4/1/2019	1.4	Analyze asserted AP contract to determine validity for claims reconciliation.
Kevin O'Donnell	4/1/2019	1.4	Analyze asserted AP claim invoices to bucket claims for department reconciliation.
Kevin O'Donnell	4/1/2019	1.3	Review AP claims containing invoices to prepare for reconciliation process.
Kevin O'Donnell	4/1/2019	1.7	Review AP claims containing invoices to prepare for reconciliation process.
Kevin O'Donnell	4/1/2019	1.3	Review AP claims containing invoices to prepare for reconciliation process.
Markus Traylor	4/1/2019	0.3	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	4/1/2019	1.2	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	4/1/2019	1.1	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	4/1/2019	0.6	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	4/1/2019	0.6	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	4/1/2019	1.4	Perform analysis on New AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	4/1/2019	2.1	Perform analysis on New AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	4/1/2019	1.4	Perform analysis on New AP claims to determine population of claims containing components for reconciliation

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	4/1/2019	1.8	Perform analysis on New AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	4/1/2019	1.9	Perform analysis on New AP claims to determine population of claims containing components for reconciliation
Gerard Gigante	4/2/2019	2.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/2/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/2/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/2/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/2/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/2/2019	2.1	Review updated litigation claim analysis report and associated claims
John Sagen	4/2/2019	2.2	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/2/2019	1.8	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/2/2019	1.3	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/2/2019	0.6	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	4/2/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	4/2/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	4/2/2019	1.6	Prepare and send emails / reconciliation workbooks, by agency, for claims ready for review by Commonwealth
Kara Harmon	4/2/2019	0.4	Prepare supplemental claims reconciliation workbooks for review by the Commonwealth

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	4/2/2019	0.9	Prepare objection exhibit for Commonwealth "No Basis" Claim asserted greater than 3B
Kara Harmon	4/2/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	4/2/2019	0.6	Prepare follow up on claims reconciliation progress for completed reconciliation workbooks
Kevin O'Donnell	4/2/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/2/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/2/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/2/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/2/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Markus Traylor	4/2/2019	1.1	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	4/2/2019	1.2	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	4/2/2019	1.2	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	4/2/2019	0.6	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	4/2/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/2/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/2/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	4/2/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/2/2019	2.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/3/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/3/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/3/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/3/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/3/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/3/2019	2.1	Prepare claims summary deck by claims category
John Sagen	4/3/2019	1.2	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/3/2019	1.4	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/3/2019	2.1	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/3/2019	0.7	Analyze claims asserting >\$3B to determine asserted basis for omnibus objection exhibits.
Julie Hertzberg	4/3/2019	0.7	Review and edit weekly claims summary deck.
Kara Harmon	4/3/2019	1.8	Analyze asserted claim basis for omnibus objection reasons per comments from counsel
Kara Harmon	4/3/2019	3.2	Analyze remaining suggested claim type changes from supplemental documentation review to properly categorize for claims resolution
Kara Harmon	4/3/2019	1.3	Prepare updated Commonwealth waterfall claim analysis to incorporate updated claim types

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	4/3/2019	2.3	Prepare objection exhibit for HR claims asserted over \$3B to send to counsel for review
Kara Harmon	4/3/2019	2.3	Prepare claims summary report by category for Commonwealth
Mark Zeiss	4/3/2019	2.3	Revise Amendments, Exact Duplicates Omnis per counsel direction re: splitting debtors
Mark Zeiss	4/3/2019	1.3	Reconcile Prime Clerk 4/1 register to claims for claim and claimant changes
Markus Traylor	4/3/2019	0.6	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	4/3/2019	1.2	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	4/3/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/3/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/3/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/3/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/3/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/4/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/4/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/4/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/4/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/4/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	4/4/2019	2.8	Review Municipal bond claims in prep of listing on Omnibus objection
John Sagen	4/4/2019	1.2	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/4/2019	0.6	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/4/2019	1.6	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/4/2019	1.9	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	4/4/2019	2.6	Prepare modifications to claims report by category for Commonwealth
Kara Harmon	4/4/2019	0.8	Review newly completed claims reconciliation workbooks for distribution to Commonwealth agencies
Kara Harmon	4/4/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	4/4/2019	1.4	Prepare report of timely filed claims per request from A. Friedman
Kevin O'Donnell	4/4/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/4/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/4/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/4/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/4/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/4/2019	0.4	Revise Amendments, Exact Duplicates Omnis per counsel direction re: splitting debtors
Thomas Salierno	4/4/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth



*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	4/4/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/4/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/4/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/4/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/5/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/5/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/5/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/5/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/5/2019	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	4/5/2019	1.7	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/5/2019	2.2	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/5/2019	0.7	Analyze claims docketed as travel claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	4/5/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	4/5/2019	0.8	Prepare Spanish version of HR claims objection exhibit to claims asserting greater than \$3B in liabilities
Kara Harmon	4/5/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	4/5/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, J. Sagen, C. Bowman, L. Stafford, B. Cushing and A. Friedman regarding ERS bonds, Amendment/Exact Duplicate Omnibus Objections, and upcoming objections and issues.
Kara Harmon	4/5/2019	0.4	Prepare weekly workstream progress report
Kevin O'Donnell	4/5/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/5/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/5/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/5/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/5/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/5/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Thomas Salierno	4/5/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/5/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/5/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/5/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kevin O'Donnell	4/6/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/6/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/6/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	4/6/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/6/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Gerard Gigante	4/8/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/8/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/8/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/8/2019	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/8/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/8/2019	2.6	Continued review of municipal bond claims in prep of listing on Omnibus Objection
Jay Herriman	4/8/2019	2.3	Review draft Omnibus objections 20, 21, 22, 23, 28, 31, 32 & 33 and associated declarations related to exact duplicate, amended and deficient claims
John Sagen	4/8/2019	1.4	Analyze claims docketed as damages claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/8/2019	0.9	Analyze claims docketed as pension claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/8/2019	1.2	Analyze claims docketed as former employee claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	4/8/2019	0.6	Prepare updated workstream tracker to outline current and proposed steps for claims resolution
Kara Harmon	4/8/2019	0.7	Prepare objection exhibit for HR claims asserted over \$3B to send to counsel for review
Kara Harmon	4/8/2019	1.8	Analyze supplemental data provided by creditors from secondary outreach to determine population ready for review by Commonwealth

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	4/8/2019	1.4	Prepare claim synopsis for claims categorized as "unknown" to load in reporting system for further reconciliation
Kara Harmon	4/8/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	4/8/2019	1.3	Review newly completed claims reconciliation workbooks for distribution to Commonwealth agencies
Kevin O'Donnell	4/8/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/8/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/8/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/8/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/8/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/8/2019	1.2	Review of non-COFINA treasury bond claims for potential objections based on claim characteristics
Thomas Salierno	4/8/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/8/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/8/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/8/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/8/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/9/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	4/9/2019	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/9/2019	2.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/9/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/9/2019	0.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/9/2019	1.9	Prepare GO Bond claim analysis as requested by E. Stevens
Jay Herriman	4/9/2019	1.1	Review contract rejection claims to determine next steps in reconciliation process
Jay Herriman	4/9/2019	0.3	Provide comments to L. Stafford re: Omnibus Objections 20, 21, 22, 23, 28, 31, 32 & 33
Jay Herriman	4/9/2019	0.9	Review draft claim reconciliation worksheets related to accounts payable claims
John Sagen	4/9/2019	1.2	Analyze claims docketed as disability claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/9/2019	0.8	Analyze claims docketed as salary claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/9/2019	1.2	Analyze claims docketed as former employee claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/9/2019	0.9	Analyze claims docketed as former employee claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	4/9/2019	0.7	Review claim notes from supplemental outreach and load to reporting system for reconciliation
Kara Harmon	4/9/2019	0.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	4/9/2019	0.6	Analyze workbook from M. Zeiss to confirm presentation of asserted Commonwealth bonds per request from counsel
Kara Harmon	4/9/2019	1.7	Analyze claims from supplemental bond outreach to prepare review file for omnibus objection preparation

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	4/9/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/9/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/9/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/9/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/9/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/9/2019	1.6	Prepare additional non-COFINA bond claims workbook for reconciliation processing by CUSIP
Mark Zeiss	4/9/2019	2.1	Process Prime Clerk weekly register for claim amount changes
Mark Zeiss	4/9/2019	2.8	Prepare report of Commonwealth claims containing claims for PBA bonds per counsel request
Mark Zeiss	4/9/2019	2.9	Prepare report of Commonwealth claims containing claims for Commonwealth bonds per counsel request
Mark Zeiss	4/9/2019	1.1	Process Prime Clerk weekly register for new claims
Mark Zeiss	4/9/2019	1.3	Process Prime Clerk weekly register for claimant, claim status changes
Thomas Salierno	4/9/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/9/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/9/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/9/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/9/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

***Exhibit D***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	4/10/2019	1.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	4/10/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	4/10/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/10/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/10/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/10/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/10/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/10/2019	1.1	Prepare PBA bond analysis as requested by E. Stevens.
Jay Herriman	4/10/2019	2.3	Review claims asserting liabilities related to various Ley(es) in prep of call with L. Stafford
John Sagen	4/10/2019	1.3	Analyze claims docketed as police claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/10/2019	0.4	Analyze claims docketed as pension claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/10/2019	0.9	Analyze claims docketed as participant claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/10/2019	1.9	Analyze claims docketed as money retained claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Julie Hertzberg	4/10/2019	0.3	Review updated PBA bond analysis.
Julie Hertzberg	4/10/2019	2.8	Review status of Ley(es) claims reconciliation and work on assessment of ADR procedures and related claims resolution proposals.
Kara Harmon	4/10/2019	1.6	Analyze additional bond claims from creditors who responded to supplemental outreach to categorize for omnibus objection



*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	4/10/2019	3.2	Begin preparation of supplemental AP claims workbooks for distribution to asserted agencies for reconciliation
Kara Harmon	4/10/2019	1.2	Review claim categories to flag various claims for inclusion in ADR process
Kara Harmon	4/10/2019	0.9	Begin preparation of supplemental reporting on claims population and current reconciliation efforts
Kevin O'Donnell	4/10/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/10/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/10/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/10/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/10/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/10/2019	0.6	Prepare report for counsel per conference call re: conflicts counsel parties in claims Omnibus Exhibits
Mark Zeiss	4/10/2019	2.4	Review of non-COFINA treasury bond claims for potential objections based on claims by CUSIP
Thomas Salierno	4/10/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/10/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/10/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/10/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/10/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	4/11/2019	1.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.



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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	4/11/2019	1.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	4/11/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/11/2019	2.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/11/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/11/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/11/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/11/2019	2.3	Review filed claims asserting various laws to prepare summary to be used in Alternate Dispute Resolution presentation
Jay Herriman	4/11/2019	1.9	Review claims related to real property leases in prep of call with L. Stafford on same
John Sagen	4/11/2019	1.3	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/11/2019	1.6	Analyze claims docketed as Promesa claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/11/2019	0.9	Analyze claims docketed as Promesa claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/11/2019	0.7	Analyze claims docketed as retribution plans claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/11/2019	1.6	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/11/2019	1.2	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Julie Hertzberg	4/11/2019	1.6	Review claims summary related to Alternate Dispute Resolution presentation.

***Commonwealth of Puerto Rico  
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***Exhibit D***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	4/11/2019	0.9	Analyze remaining population of uncategorized claims to present suggestions for objection / resolution
Kara Harmon	4/11/2019	0.2	Prepare follow up with Prime Clerk regarding individual objection orders
Kara Harmon	4/11/2019	0.4	Prepare follow up with individual agencies regarding AP claims reconciliation
Kara Harmon	4/11/2019	1.2	Prepare report of unknown claims for discussions with Proskauer
Kara Harmon	4/11/2019	0.6	Analyze docket for bond objection updates to confirm no overlap with drafted omnibus exhibits
Kara Harmon	4/11/2019	0.9	Prepare example of COFINA deficient claims order for final claims resolution discussions with counsel
Kara Harmon	4/11/2019	1.4	Prepare workbook of AP and Litigation claims population that contains sufficient support to qualify for ARD process
Kara Harmon	4/11/2019	0.6	Analyze claims categorized as unknown to properly categorize for further reconciliation
Kara Harmon	4/11/2019	1.4	Prepare report of incorrect Debtor claims for discussion with Proskauer re: objections
Kevin O'Donnell	4/11/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/11/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/11/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/11/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/11/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/11/2019	2.2	Review of non-COFINA treasury bond claims for potential objections based on claims by CUSIP
Thomas Salierno	4/11/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/11/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	4/11/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/11/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/11/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	4/12/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	4/12/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	4/12/2019	0.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/12/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/12/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/12/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/12/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/12/2019	2.8	Prepare analysis of 33,000 claims asserting liabilities to various Puerto Rican laws
Jay Herriman	4/12/2019	2.4	Analyze claims asserting liabilities related to unpaid contracts and lease payments
Jay Herriman	4/12/2019	1.0	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, J. Sagen, C. Bowman, L. Stafford, B. Cushing and A. Friedman regarding the COFINA Waterfall Analysis, incorrect debtor Omnibus Objections, unknown claims and bond claim objections.
John Sagen	4/12/2019	2.1	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	4/12/2019	1.6	Analyze claims docketed as Ley(es) to determine correct categorization by reviewing claim details, update claim categorization to show only the Ley(es) captured in the claim.
John Sagen	4/12/2019	2.2	Analyze claims docketed as Ley(es) to determine correct categorization by reviewing claim details, update claim categorization to show only the Ley(es) captured in the claim.
John Sagen	4/12/2019	0.8	Analyze claims docketed as stipend claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/12/2019	0.4	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Julie Hertzberg	4/12/2019	1.1	Review updated analysis regarding HR claims which provided documentation.
Kara Harmon	4/12/2019	2.8	Analyze claims docketed as Ley(es) claims to determine correct categorization by reviewing claim details, update claim categorization to show only the Ley(es) captured in the claim.
Kara Harmon	4/12/2019	0.6	Prepare analysis on approximately 30k claims categorized as Ley(es) per discussions with Proskauer
Kara Harmon	4/12/2019	0.7	Prepare report of claims type as Legal-Ley(es) per inquire from counsel regarding actual basis of claim
Kara Harmon	4/12/2019	0.4	Prepare weekly workstream progress report
Kara Harmon	4/12/2019	0.6	Analyze claims typed as "unknown" to determine asserted claim basis / prepare for supplemental outreach to creditors
Kara Harmon	4/12/2019	3.2	Analyze claims docketed as Ley(es) claims to determine correct categorization by reviewing claim details, update claim categorization to show only the Ley(es) captured in the claim.
Kevin O'Donnell	4/12/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/12/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/12/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/12/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/12/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.

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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Mark Zeiss	4/12/2019	2.3	Prepare charts of proposed Omnibus Objections for Non-COFINA bondholder claims
Mark Zeiss	4/12/2019	1.9	Review of non-COFINA treasury bond claims for potential objections based on claims by CUSIP
Mark Zeiss	4/12/2019	1.9	Revise drafts of Exact Duplicates, Amended Objection Exhibits per counsel request
Thomas Salierno	4/12/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/12/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/12/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/12/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/12/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/14/2019	0.3	Prepare and send weekly workstream summary to AAFAF & Proskauer
Julie Hertzberg	4/14/2019	0.6	Review and revise weekly workstream summary to AAFAF & Proskauer.
Bria Warren	4/15/2019	2.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	4/15/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	4/15/2019	3.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/15/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/15/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/15/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	4/15/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/15/2019	1.7	Review claims asserting liabilities related to unpaid lease payments
Jay Herriman	4/15/2019	1.4	Review completed claim reconciliation worksheets related to accounts payable claims
Jay Herriman	4/15/2019	1.7	Review final Omnibus objections and associated declarations prior to filing documents with court
John Sagen	4/15/2019	0.7	Analyze claims docketed as triennium claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/15/2019	2.2	Perform analysis on asserted Commonwealth agency for accounts payable claims to categorize into Title III entities / Non-Title III entries for distribution to agency or objection
John Sagen	4/15/2019	0.6	Analyze claims docketed as union claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/15/2019	0.4	Analyze claims docketed as travel claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	4/15/2019	1.7	Analyze supplemental data provided by creditors from secondary outreach to determine population ready for review by Commonwealth
Kara Harmon	4/15/2019	0.6	Prepare claims summary report by Debtor and Claim type for review on case status call
Kara Harmon	4/15/2019	0.6	Analyze out of balance accounts payable claim to determine proper presentation of asserted liabilities for disbursement to agency
Kara Harmon	4/15/2019	1.8	Continue preparation of supplemental claims reconciliation files for distribution to asserted agencies
Kara Harmon	4/15/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kevin O'Donnell	4/15/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/15/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/15/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	4/15/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/15/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/15/2019	1.6	Review claims bond chart with claims objection exhibits for distinct exhibits per counsel request
Thomas Salierno	4/15/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/15/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/15/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/15/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/15/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	4/16/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	4/16/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	4/16/2019	0.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/16/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/16/2019	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/16/2019	2.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/16/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth



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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	4/16/2019	0.5	Review updated draft of claims procedures motion as provided by Proskauer
Jay Herriman	4/16/2019	1.5	Review claims asserting liabilities related to unpaid lease payments
Jay Herriman	4/16/2019	2.1	Review deficient HR claims which provided documentation to determine if they are deficient
John Sagen	4/16/2019	1.7	Perform analysis on asserted Commonwealth agency for accounts payable claims to categorize into Title III entities / Non-Title III entries for distribution to agency or objection
John Sagen	4/16/2019	0.9	Analyze claims docketed as human resource claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/16/2019	0.9	Perform analysis on asserted Commonwealth agency for accounts payable claims to categorize into Title III entities / Non-Title III entries for distribution to agency or objection
John Sagen	4/16/2019	0.3	Perform analysis on asserted Commonwealth agency for accounts payable claims to categorize into Title III entities / Non-Title III entries for distribution to agency or objection
John Sagen	4/16/2019	1.4	Analyze claims docketed as worker's compensation claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/16/2019	0.3	Analyze claims docketed as worker's compensation claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Julie Hertzberg	4/16/2019	1.2	Review updated draft of claims procedures motion as provided by Proskauer.
Julie Hertzberg	4/16/2019	2.5	Review issues and develop preliminary protocol related to secondary outreach on deficient HR claims.
Kara Harmon	4/16/2019	1.3	Prepare analysis of claims categorized as litigation who responded to supplemental mailing
Kara Harmon	4/16/2019	0.6	Begin analysis of HR claims to determine population of creditors for supplemental mailing
Kara Harmon	4/16/2019	1.9	Continue analysis of litigation claimants who responded to supplemental outreach to provide data to DOJ for reconciliation
Kara Harmon	4/16/2019	0.7	Prepare mailing list for "unknown" claims supplemental outreach to send to Prime Clerk for review
Kara Harmon	4/16/2019	2.8	Continue analysis of litigation claimants who responded to supplemental outreach to provide data to DOJ for reconciliation
Kevin O'Donnell	4/16/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.



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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	4/16/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/16/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/16/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/16/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/16/2019	1.1	Process Prime Clerk 4/15 register for new claims
Mark Zeiss	4/16/2019	2.2	Process Prime Clerk 4/15 register for claim amount changes including ordered Omnis
Mark Zeiss	4/16/2019	0.9	Process Prime Clerk 4/15 register for claim and claimant changes
Thomas Salierno	4/16/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/16/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/16/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/16/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/16/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	4/17/2019	1.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	4/17/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	4/17/2019	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/17/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	4/17/2019	2.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/17/2019	0.9	Analyze employee retirement / pension claims to confirm classification and participation in proposed administrative claims reconciliation process
Jay Herriman	4/17/2019	2.9	Review HR claims analysis in preparation of filing updated administrative claims reconciliation procedures motion
John Sagen	4/17/2019	1.8	Perform analysis on asserted Commonwealth agency for accounts payable claims to categorize into Title III entities / Non-Title III entries for distribution to agency or objection
John Sagen	4/17/2019	1.2	Analyze employee retirement / pension claims to confirm classification and participation in proposed administrative claims reconciliation process
John Sagen	4/17/2019	1.5	Perform analysis on asserted Commonwealth agency for accounts payable claims to categorize into Title III entities / Non-Title III entries for distribution to agency or objection
Julie Hertzberg	4/17/2019	1.4	Continue analysis of HR claims as it pertains to recommended claims reconciliation procedures.
Kara Harmon	4/17/2019	1.9	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Kara Harmon	4/17/2019	2.1	Analyze employee retirement / pension claims to confirm classification and participation in proposed administrative claims reconciliation process
Kara Harmon	4/17/2019	1.1	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Kara Harmon	4/17/2019	2.6	Analyze employee claims containing insufficient documentation to prep for supplemental outreach
Kara Harmon	4/17/2019	0.6	Analyze employee retirement / pension claims to confirm classification and participation in proposed administrative claims reconciliation process
Kevin O'Donnell	4/17/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/17/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/17/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	4/17/2019	1.2	Analyze employee retirement / pension claims to confirm classification and participation in proposed administrative claims reconciliation process.
Kevin O'Donnell	4/17/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/17/2019	1.1	Prepare reconciliation workbook of remaining bondholder claims per new responses, new claims, claim type changes
Mark Zeiss	4/17/2019	2.2	Revise report of remaining non-COFINA active claims per register, current debtor
Thomas Salierno	4/17/2019	1.3	Analyze employee retirement / pension claims to confirm classification and participation in proposed administrative claims reconciliation process
Thomas Salierno	4/17/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/17/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/17/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/17/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	4/18/2019	1.4	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Bria Warren	4/18/2019	2.4	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Gerard Gigante	4/18/2019	1.9	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Gerard Gigante	4/18/2019	1.3	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Gerard Gigante	4/18/2019	0.7	Analyze employee retirement / pension claims to confirm classification and participation in proposed administrative claims reconciliation process
Gerard Gigante	4/18/2019	2.9	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	4/18/2019	3.1	Prepare tax refund claims analysis to be used for filing administrative claims procedure motion
Jay Herriman	4/18/2019	0.7	Review draft letter to be sent to deficient HR claimants seeking additional support for their claim
Jay Herriman	4/18/2019	0.9	Prepare litigation claims analysis stratifying claims by dollar amount
Jay Herriman	4/18/2019	0.5	Review draft ADR election form and associated notice, provide comments to A. Friedman
John Sagen	4/18/2019	1.3	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
John Sagen	4/18/2019	1.4	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
John Sagen	4/18/2019	0.7	Analyze employee retirement / pension claims to confirm classification and participation in proposed administrative claims reconciliation process
Julie Hertzberg	4/18/2019	0.8	Review and revise draft letter to be sent to deficient HR claimants seeking additional support for their claim.
Julie Hertzberg	4/18/2019	0.7	Provide comments to J. Herriman re: draft ADR election form and related procedures documents.
Kara Harmon	4/18/2019	0.6	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Kara Harmon	4/18/2019	3.2	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Kara Harmon	4/18/2019	1.1	Prepare updated accounts payable claim stratification report by Debtor
Kara Harmon	4/18/2019	1.6	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Kara Harmon	4/18/2019	1.2	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Kara Harmon	4/18/2019	0.8	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Kara Harmon	4/18/2019	2.0	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Kevin O'Donnell	4/18/2019	1.4	Analyze employee claims containing insufficient documentation to prep for supplemental outreach

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	4/18/2019	1.3	Analyze employee retirement / pension claims to confirm classification and participation in proposed administrative claims reconciliation process.
Kevin O'Donnell	4/18/2019	2.1	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Kevin O'Donnell	4/18/2019	1.7	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Kevin O'Donnell	4/18/2019	1.8	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Mark Zeiss	4/18/2019	2.1	Review wages and benefits claims for inclusion in alternate reconciliation process
Thomas Salierno	4/18/2019	1.4	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Thomas Salierno	4/18/2019	2.1	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Gerard Gigante	4/19/2019	2.2	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Gerard Gigante	4/19/2019	2.1	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Jay Herriman	4/19/2019	2.4	Review analysis of HR Wages and Benefits claims to be used in filing of administrative claims procedure motion
Jay Herriman	4/19/2019	1.7	Prepare analysis of union grievance claims to be filed with the administrative claims procedures motion
John Sagen	4/19/2019	0.4	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
John Sagen	4/19/2019	1.8	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
John Sagen	4/19/2019	1.9	Analyze employee claims containing insufficient documentation to prep for supplemental outreach
John Sagen	4/19/2019	1.9	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	4/19/2019	2.8	Prepare exhibits of sample claims for employee wages/benefits claims, retiree claims, and claims with insufficient documentation for participation in administrative process OR supplemental outreach
Mark Zeiss	4/19/2019	1.6	Review wages and benefits claims for inclusion in alternate reconciliation process
Thomas Salierno	4/19/2019	1.7	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Thomas Salierno	4/19/2019	2.3	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Bria Warren	4/22/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	4/22/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/22/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/22/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/22/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/22/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/22/2019	2.1	Review updated exhibits to be used with draft administrative claims motion
Jay Herriman	4/22/2019	1.1	Participate in a meeting with J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding amends / duplicate claims, ADR process, secondary outreach, and claims categorized as Human Resources.
John Sagen	4/22/2019	1.8	Perform analysis on asserted Commonwealth agency for accounts payable claims to categorize into Title III entities / Non-Title III entries for distribution to agency or objection
John Sagen	4/22/2019	1.2	Perform analysis on asserted Commonwealth agency for accounts payable claims to categorize into Title III entities / Non-Title III entries for distribution to agency or objection

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	4/22/2019	1.3	Perform analysis on asserted Commonwealth agency for accounts payable claims to categorize into Title III entities / Non-Title III entries for distribution to agency or objection
Kara Harmon	4/22/2019	2.1	Continue analysis of wages / benefits claims to confirm classification and participation in proposed administrative claims process
Kara Harmon	4/22/2019	1.8	Continue analysis of wages / benefits claims to confirm classification and participation in proposed administrative claims process
Kara Harmon	4/22/2019	1.6	Prepare consolidated exhibits for claims proposed administrative claims procedures to send to counsel for review
Kevin O'Donnell	4/22/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/22/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/22/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/22/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/22/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/22/2019	2.3	Review of non-COFINA treasury bond claims for potential objections based on claims by CUSIP
Thomas Salierno	4/22/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/22/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/22/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/22/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/22/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	4/23/2019	1.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	4/23/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/23/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/23/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/23/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/23/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/23/2019	0.5	Review and provide comments to draft work plan associated with HR claims
John Sagen	4/23/2019	1.2	Perform analysis on asserted Commonwealth agency for accounts payable claims to categorize into Title III entities / Non-Title III entries for distribution to agency or objection
John Sagen	4/23/2019	1.1	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/23/2019	2.1	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/23/2019	1.6	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
Julie Hertzberg	4/23/2019	0.3	Review and provide comments to J. Herriman to draft work plan associated with HR claims.
Kara Harmon	4/23/2019	1.1	Analyze claims categorized as Human Resources to begin determination of claims for inclusion in current draft of administrative procedures motion.
Kara Harmon	4/23/2019	3.1	Continue to process completed claims reconciliation workbooks received from the Commonwealth to process for objection



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	4/23/2019	1.8	Prepare draft outline of claims workstream / reconciliation process for determination of claims for inclusion in administrative claims procedures
Kara Harmon	4/23/2019	0.6	Process completed claims reconciliation workbooks to formulate no liability objections for certain AP claims
Kara Harmon	4/23/2019	0.4	Prepare supplemental outreach to claimants to provide additional detail for asserted claims at the request of the Department of Education
Kara Harmon	4/23/2019	0.3	Analyze lease claim to determine next steps for full reconciliation
Kevin O'Donnell	4/23/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/23/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/23/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/23/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/23/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/23/2019	0.6	Review HR claims reconciliation plan for administrative resolution returning comments
Mark Zeiss	4/23/2019	2.1	Review of non-COFINA treasury bond claims for potential objections based on claims by CUSIP
Mark Zeiss	4/23/2019	1.2	Review claims for additional amendments, exact duplicates claims objections
Mark Zeiss	4/23/2019	1.1	Process Prime Clerk 4/22 register for new claims
Mark Zeiss	4/23/2019	0.8	Process Prime Clerk 4/22 register for changes in claimants, claims status
Mark Zeiss	4/23/2019	1.3	Process Prime Clerk 4/22 register for changes in claim amounts, claim classes
Thomas Salierno	4/23/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/23/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	4/23/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/23/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/23/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/24/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/24/2019	2.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/24/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/24/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/24/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/24/2019	2.7	Review HR claims to determine inclusion in the administrative claims resolution process, alternate dispute resolution process or deficient claim process
John Sagen	4/24/2019	1.1	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/24/2019	1.6	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/24/2019	0.8	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/24/2019	1.7	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

***Exhibit D***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Julie Hertzberg	4/24/2019	3.1	Continue analysis of impact of proposed administrative claims resolution process, alternate dispute resolution process or deficient claim process on existing HR claims population.
Kara Harmon	4/24/2019	2.8	Prepare analysis of HR claims containing support for larger analysis on claimant participation in administrative procedures
Kara Harmon	4/24/2019	1.7	Analyze claims categorized as HR to review asserted basis and supporting documentation for inclusion in drafted administrative procedures
Kara Harmon	4/24/2019	0.6	Analyze claims categorized as Human Resources to begin determination of claims for inclusion in current draft of administrative procedures motion.
Kevin O'Donnell	4/24/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/24/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/24/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/24/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/24/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/24/2019	1.5	Review of non-COFINA treasury bond claims for potential objections based on claims by CUSIP
Mark Zeiss	4/24/2019	2.8	Analyze claims categorized as Human Resources to begin determination of claims for inclusion in current draft of administrative procedures motion
Thomas Salierno	4/24/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/24/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/24/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/24/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	4/24/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	4/25/2019	1.6	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	4/25/2019	0.9	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	4/25/2019	1.4	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	4/25/2019	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/25/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/25/2019	0.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/25/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/25/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/25/2019	0.9	Review completed claim reconciliation worksheets related to accounts payable claims
John Sagen	4/25/2019	0.9	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/25/2019	1.4	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/25/2019	1.9	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/25/2019	1.3	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	4/25/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	4/25/2019	1.9	Analyze claims reconciliation workbooks received from the Commonwealth to prepare claims for the ADR process
Kara Harmon	4/25/2019	0.6	Analyze claims proposed for adversary proceeding to be filed
Kara Harmon	4/25/2019	1.8	Prepare analysis of HR claims containing support for larger analysis on claimant participation in administrative procedures
Kevin O'Donnell	4/25/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/25/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/25/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/25/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/25/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/25/2019	0.6	Review, respond to claimant response from Exact Duplicate claims Omnibus objection exhibit
Thomas Salierno	4/25/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/25/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/25/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/25/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/25/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	4/26/2019	0.7	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	4/26/2019	1.6	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	4/26/2019	1.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	4/26/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/26/2019	0.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/26/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/26/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/26/2019	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/26/2019	0.5	Review and update weekly claims workstream update, prepare to send to client and counsel
John Sagen	4/26/2019	1.3	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/26/2019	1.6	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/26/2019	1.3	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
Julie Hertzberg	4/26/2019	0.4	Review and update weekly claims workstream update and provide comments to J. Herriman.
Kara Harmon	4/26/2019	0.7	Analyze ACR process document to prepare for conference call with Proskauer
Kara Harmon	4/26/2019	0.3	Prepare follow up with counsel to creditor claim asserted against the Dept of Education to obtain missing support
Kara Harmon	4/26/2019	2.9	Prepare additional claims reconciliation workbooks to send to agencies for full reconciliation

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	4/26/2019	0.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	4/26/2019	0.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kevin O'Donnell	4/26/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/26/2019	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/26/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/26/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/26/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/26/2019	0.8	Prepare for Proskauer conference call re: Administrative Claims Process, upcoming claim Omnibus Objection exhibits
Thomas Salierno	4/26/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/26/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/26/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/26/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/26/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	4/27/2019	0.7	Analyze additional claim datil provided by Prime Clerk to aid in identification of claims eligible for the administrative claims resolution process
Kara Harmon	4/27/2019	0.4	Prepare weekly workstream progress report



***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

***Exhibit D***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	4/29/2019	0.8	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	4/29/2019	0.6	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	4/29/2019	1.7	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	4/29/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/29/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/29/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/29/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/29/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/29/2019	0.7	Review HR claims analysis related to pension claims and their treatment within the administrative claims reconciliation process
Jay Herriman	4/29/2019	1.1	Review contract / lease rejection claims to determine next steps in reconciliation process
Jay Herriman	4/29/2019	1.8	Review updated bond claim Omnibus exhibits in prep of filing objections
John Sagen	4/29/2019	0.3	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/29/2019	0.9	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/29/2019	1.1	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation



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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	4/29/2019	1.2	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/29/2019	1.7	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
Kara Harmon	4/29/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	4/29/2019	0.6	Prepare additional claims reconciliation workbooks to send to Commonwealth agency for full reconciliation
Kara Harmon	4/29/2019	1.9	Analyze claims reconciliation workbooks received from the Commonwealth to prepare claims for the ADR process
Kara Harmon	4/29/2019	1.3	Analyze review completed week of 4/21 related to HR Administrative Claims Resolution to prepare follow up with J. Herriman related to next steps
Kara Harmon	4/29/2019	0.3	Prepare follow up with Creditor regarding supporting documentation for claim against the Department of Education per request from Commonwealth
Kara Harmon	4/29/2019	0.2	Prepare follow up with Commonwealth related to agency contacts for AP claims reconciliation
Kevin O'Donnell	4/29/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/29/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/29/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/29/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/29/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/29/2019	0.6	Review of Prime Clerk claims data for determination of potential HR Administration claims
Markus Traylor	4/29/2019	0.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Markus Traylor	4/29/2019	0.6	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	4/29/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/29/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/29/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/29/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/29/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	4/30/2019	2.1	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	4/30/2019	1.1	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	4/30/2019	0.8	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	4/30/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/30/2019	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/30/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/30/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/30/2019	0.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/30/2019	1.3	Review HR claims in prep of adding to Omnibus objection exhibits

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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	4/30/2019	1.4	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/30/2019	1.4	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/30/2019	1.1	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/30/2019	1.3	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/30/2019	1.1	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
Kara Harmon	4/30/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	4/30/2019	0.4	Analyze new disbursement files provided by the Commonwealth to incorporate data into preparation of claims reconciliation workbooks
Kara Harmon	4/30/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kevin O'Donnell	4/30/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/30/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/30/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/30/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/30/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Mark Zeiss	4/30/2019	2.3	Process Prime Clerk 4/29 register for new claims, claimants, changes in claims, claimants
Mark Zeiss	4/30/2019	2.1	Review of non-COFINA treasury bond claims for potential objections based on claims by CUSIP
Markus Traylor	4/30/2019	1.1	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	4/30/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/30/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/30/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/30/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/30/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
<b>Subtotal</b>		<b>1,020.4</b>	

**Commonwealth of Puerto Rico - Fee Applications**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Mary Napoliello	4/10/2019	1.0	Revise 2nd interim fee app per J. Herriman
Jay Herriman	4/25/2019	1.1	Review draft February fee statement
Bernice Grussing	4/26/2019	1.5	Preparation of March Fee App draft
Jay Herriman	4/26/2019	1.6	Review draft March fee statement, prepare for noticing
Jay Herriman	4/29/2019	0.7	Review draft March fee application
<b>Subtotal</b>		<b>5.9</b>	

**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

***Exhibit D***

**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	4/2/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Berman regarding supplemental claims mailing, responses on bondholder outreach and general case
Kara Harmon	4/2/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Berman regarding supplemental claims mailing, responses on bondholder outreach and general case updates.
Mark Zeiss	4/2/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Berman regarding supplemental claims mailing, responses on bondholder outreach and general case updates
Jay Herriman	4/5/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, J. Sagen, C. Bowman, L. Stafford, B. Cushing and A. Friedman regarding ERS bonds, Amendment/Exact Duplicate Omnibus Objections, and upcoming objections and issues.
Jay Herriman	4/5/2019	0.2	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, and J. Sagen regarding the status on active claims resolution workstreams, omnibus objections for amended, duplicate, and bondholder claims.
John Sagen	4/5/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, C. Bowman, L. Stafford, B. Cushing and A. Friedman regarding ERS bonds, Amendment/Exact Duplicate Omnibus Objections, and upcoming objections and issues.
John Sagen	4/5/2019	0.2	Participate in conference call with J. Herriman, K. Harmon, and M. Zeiss regarding the status on active claims resolution workstreams, omnibus objections for amended, duplicate, and bondholder claims.
Kara Harmon	4/5/2019	0.2	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, and J. Sagen regarding omnibus objections for amended, duplicate, and bondholder claims, and the status on active claims resolution workstreams.
Mark Zeiss	4/5/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, J. Sagen, C. Bowman, L. Stafford, B. Cushing and A. Friedman regarding ERS bonds, Amendment/Exact Duplicate Omnibus Objections, and upcoming objections and issues
John Sagen	4/8/2019	0.4	Participate in conference call with K. Harmon and M. Zeiss regarding omnibus objections for amended and duplicate claims, ERS bond claims omnibus objections / waterfall flags, and the ADR report.
Kara Harmon	4/8/2019	0.4	Participate in conference call with K. Harmon, M. Zeiss, and J. Sagen regarding omnibus objections for amended and duplicate claims, ERS bond claims omnibus objections / waterfall flags, and the ADR report.
Mark Zeiss	4/8/2019	0.5	Participate in conference call with K. Harmon and M. Zeiss regarding omnibus objections for amended and duplicate claims, ERS bond claims omnibus objections / waterfall flags, and the ADR report.

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	4/9/2019	0.2	Participate in conference call with M. Zeiss, J. Herriman, K. Harmon, J. Berman and C. Schepper regarding omnibus objections timeline and update on ADR Process
Kara Harmon	4/9/2019	0.2	Participate in conference call with M. Zeiss, J. Herriman, K. Harmon, J. Berman and C. Schepper regarding omnibus objections timeline and update on ADR Process
Mark Zeiss	4/9/2019	0.2	Participate in conference call with M. Zeiss, J. Herriman, K. Harmon, J. Berman and C. Schepper regarding omnibus objections timeline and update on ADR Process
Jay Herriman	4/10/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, A. Friedman and E. Stevens regarding GO and PBA Bonds filed against the Commonwealth
Kara Harmon	4/10/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, A. Friedman and E. Stevens regarding GO and PBA Bonds filed against the Commonwealth
Mark Zeiss	4/10/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, A. Friedman and E. Stevens regarding GO and PBA Bonds filed against the Commonwealth
Jay Herriman	4/11/2019	0.3	Call with S. Martinez re: review status of claims reconciliation
Jay Herriman	4/11/2019	0.8	Participate in conference call with K. Harmon regarding workstream status and next steps for claims resolution
Jay Herriman	4/11/2019	0.2	Participate in conference call with J. Herriman, K. Harmon, V. Rivera and N. Camacho regarding the status of claims reconciliation workbooks
Jay Herriman	4/11/2019	1.2	Participate in conference call with J. Herriman, J. Hertzberg, K. Harmon, A. Friedman and L. Stafford regarding ADR process, consensual negotiation procedures and limitations surrounding full reconciliation of claims
Julie Hertzberg	4/11/2019	1.2	Participate in conference call with J. Herriman, J. Hertzberg, K. Harmon, A. Friedman and L. Stafford regarding ADR process, consensual negotiation procedures and limitations surrounding full reconciliation of claims.
Kara Harmon	4/11/2019	1.2	Participate in conference call with J. Herriman, J. Hertzberg, K. Harmon, A. Friedman and L. Stafford regarding ADR process, consensual negotiation procedures and limitations surrounding full reconciliation of claims
Kara Harmon	4/11/2019	0.8	Participate in conference call with J. Herriman regarding workstream status and next steps for claims resolution
Kara Harmon	4/11/2019	0.2	Participate in conference call with J. Herriman, K. Harmon, V. Rivera and N. Camacho regarding the status of claims reconciliation workbooks

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	4/12/2019	1.0	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, J. Sagen, C. Bowman, L. Stafford, B. Cushing and A. Friedman regarding the COFINA Waterfall Analysis, incorrect debtor Omnibus Objections, unknown claims and bond claim objections.
Mark Zeiss	4/12/2019	1.0	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, J. Sagen, C. Bowman, L. Stafford, B. Cushing and A. Friedman regarding the COFINA Waterfall Analysis, incorrect debtor Omnibus Objections, unknown claims and bond claim objections
Jay Herriman	4/15/2019	0.3	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding bondholder claim reconciliation and preparation of omnibus objections.
Jay Herriman	4/15/2019	1.5	Participate in conference call with J. Hertzberg, J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding case status, upcoming omnibus objections, ADR process and short term plan for claim resolution.
Jay Herriman	4/15/2019	0.9	Call with J. Hertzberg re: discuss process to perform secondary outreach to deficient HR related claims
John Sagen	4/15/2019	0.3	Participate in conference call with J. Herriman, M. Zeiss, and K. Harmon regarding bondholder claim reconciliation and preparation of omnibus objections.
John Sagen	4/15/2019	1.5	Participate in conference call with J. Hertzberg, J. Herriman, M. Zeiss, and K. Harmon regarding case status, upcoming omnibus objections, ADR process and short term plan for claim resolution.
Julie Hertzberg	4/15/2019	1.5	Participate in conference call with J. Hertzberg, J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding case status, upcoming omnibus objections, ADR process and short term plan for claim resolution.
Julie Hertzberg	4/15/2019	0.9	Call with J. Herriman and J. Hertzberg re: discuss process to perform secondary outreach to deficient HR related claims.
Kara Harmon	4/15/2019	1.5	Participate in conference call with J. Hertzberg, J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding case status, upcoming omnibus objections, ADR process and short term plan for claim resolution.
Kara Harmon	4/15/2019	0.3	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding bondholder claim reconciliation and preparation of omnibus objections.
Mark Zeiss	4/15/2019	0.3	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding bondholder claim reconciliation and preparation of omnibus objections.
Mark Zeiss	4/15/2019	1.5	Participate in conference call with J. Hertzberg, J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding case status, upcoming omnibus objections, ADR process and short term plan for claim resolution

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	4/16/2019	0.3	Call with M. Yassin Mahmud re: discuss process to perform secondary outreach to deficient HR related claims
Jay Herriman	4/16/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Berman regarding supplemental claims mailings and omnibus objections.
Jay Herriman	4/16/2019	0.6	Call with J. Hertzberg re: discuss process to perform secondary outreach to deficient HR related claims
Julie Hertzberg	4/16/2019	0.6	Call with J. Herriman and J. Hertzberg re: discuss process to perform secondary outreach to deficient HR related claims.
Kara Harmon	4/16/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Berman regarding supplemental claims mailings and omnibus objections.
Mark Zeiss	4/16/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Berman regarding supplemental claims mailings and omnibus objections.
Jay Herriman	4/17/2019	0.3	Call with J. Hertzberg re: discuss updated draft of alternative dispute resolution procedures
Jay Herriman	4/17/2019	0.5	Call with B. Rosen, L. Stafford, A. Friedman, M. Yassin Mahmud and D. Perez re: draft administrative claims reconciliation process and associated noticing
Jay Herriman	4/17/2019	0.3	Call with L. Stafford and A. Friedman re: follow up call related to draft ADR motion
Julie Hertzberg	4/17/2019	0.6	Provide comments re: updated draft of alternative dispute resolution procedures.
Jay Herriman	4/18/2019	1.0	Call with D. Perez, L. Staffored, A. Friedman re: discuss draft ADR and administrative claims reconciliation procedures
Jay Herriman	4/19/2019	0.5	Call with A. Freidman & L. Stafford re: updates to the administrative claims reconciliation motion
John Sagen	4/22/2019	1.1	Participate in a meeting with J. Herriman, M. Zeiss, and K. Harmon regarding amends / duplicate claims, ADR process, secondary outreach, and claims categorized as Human Resources.
Kara Harmon	4/22/2019	1.1	Participate in a meeting with J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding amends / duplicate claims, ADR process, secondary outreach, and claims categorized as Human Resources.
Mark Zeiss	4/22/2019	1.1	Participate in a meeting with J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding amends / duplicate claims, ADR process, secondary outreach, and claims categorized as Human Resources
Jay Herriman	4/23/2019	0.9	Participate in a meeting with J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding the draft administrative procedures motion and related claims.



*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	4/23/2019	0.8	Call with J. Herriman and J. Hertzberg re: review status of ADR and claims administration procedures
Jay Herriman	4/23/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, J. Berman and C. Schepper regarding upcoming omnibus objections, draft administrative procedures motion, and additional claim detail on the proofs of claim.
John Sagen	4/23/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Berman and C. Schepper regarding upcoming omnibus objections, draft administrative procedures motion, and additional claim detail on the proofs of claim.
John Sagen	4/23/2019	0.9	Participate in a meeting with J. Herriman, M. Zeiss, and K. Harmon regarding the draft administrative procedures motion and related claims
Julie Hertzberg	4/23/2019	0.8	Call with J. Herriman and J. Hertzberg re: review status of ADR and claims administration procedures.
Kara Harmon	4/23/2019	0.9	Participate in a meeting with J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding the draft administrative procedures motion and related claims.
Kara Harmon	4/23/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, J. Berman and C. Schepper regarding upcoming omnibus objections, draft administrative procedures motion, and additional claim detail on the proofs of claim.
Mark Zeiss	4/23/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, J. Berman and C. Schepper regarding upcoming omnibus objections, draft administrative procedures motion, and additional claim detail on the proofs of claim
Mark Zeiss	4/23/2019	0.9	Participate in a meeting with J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding the draft administrative procedures motion and related claims.
John Sagen	4/24/2019	0.9	Analyze claims categorized as Human Resources to begin determination of claims for inclusion in current draft of administrative procedures motion.
Jay Herriman	4/26/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, and L. Stafford regarding claims categorized as Human Resources, Alternative Dispute Resolution process, Administrative Claims Reconciliation process, and upcoming omnibus obj
Jay Herriman	4/26/2019	0.6	Call with J. Hertzberg and J. Herriman re: review of HR claim analysis for use with administrative claims reconciliation procedures motion
John Sagen	4/26/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, and L. Stafford regarding claims categorized as HR, Alternative Dispute Resolution process, Administrative Claims Reconciliation process, and upcoming omnibus objections

**Exhibit D**

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
April 1, 2019 through April 30, 2019***

**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Julie Hertzberg	4/26/2019	0.6	Call with J. Hertzberg and J. Herriman re: review of HR claim analysis for use with administrative claims reconciliation procedures motion.
Kara Harmon	4/26/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, and L. Stafford regarding claims categorized as Human Resources, Alternative Dispute Resolution process, Administrative Claims Reconciliation process, and upcoming omnibus obj
Mark Zeiss	4/26/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, and L. Stafford regarding claims categorized as Human Resources, Alternative Dispute Resolution process, Administrative Claims Reconciliation process
Jay Herriman	4/29/2019	0.6	Call with M. Yassin, B. Rosen, L. Stafford, D. Perez re: administrative claims reconciliation motion
Jay Herriman	4/30/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, J. Berman and C. Schepper regarding additional claim detail captured, the administrative procedures motion draft and potential upcoming secondary outreaches.
John Sagen	4/30/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Berman and C. Schepper regarding additional claim detail captured, the administrative procedures motion draft and potential upcoming secondary outreaches.
Kara Harmon	4/30/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, J. Berman and C. Schepper regarding additional claim detail captured, the administrative procedures motion draft and potential upcoming secondary outreaches.
Mark Zeiss	4/30/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, J. Berman and C. Schepper regarding additional claim detail captured, the administrative procedures motion draft and potential upcoming secondary outreaches
<b>Subtotal</b>		<b>45.8</b>	
<b>Grand Total</b>		<b>1,072.1</b>	

*Exhibit E*

*Commonwealth of Puerto Rico  
Summary of Expense Detail by Category  
April 1, 2019 through April 30, 2019*

<i><u>Expense Category</u></i>	<i><u>Sum of Expenses</u></i>
Miscellaneous	\$2,431.86
	<i><b>Total</b></i>
	<b>\$2,431.86</b>

*Exhibit F*

***Commonwealth of Puerto Rico  
Expense Detail by Category  
April 1, 2019 through April 30, 2019***

***Miscellaneous***

<b>Professional/Service</b>	<b>Date</b>	<b>Expense</b>	<b>Expense Description</b>
Julie Hertzberg	4/30/2019	\$2,431.86	CMS Monthly Data Storage Fee
<b>Expense Category Total</b>		<b>\$2,431.86</b>	
<b><i>Grand Total</i></b>		<b><u>\$2,431.86</u></b>	

**Exhibit D**

**ALVAREZ & MARSAL NORTH AMERICA, LLC  
MONTHLY FEE APPLICATION OF FOR THE PERIOD  
MAY 1, 2019 THROUGH MAY 31, 2019**

## DISTRICT OF PUERTO RICO

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND	)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	No. 17 BK 3283-LTS
	)	
	)	
as representative of	)	
	)	
THE COMMONWEALTH OF PUERTO RICO, et al.,	)	

Debtors.<sup>1</sup>

**COVER SHEET TO TENTH FEE APPLICATION OF  
ALVAREZ & MARSAL NORTH AMERICA, LLC  
FOR PAYMENT OF COMPENSATION RENDERED OUTSIDE OF PUERTO RICO  
AND REIMBURSEMENT OF EXPENSES FOR CONSULTING SERVICES TO THE  
FINANCIAL OVERSIGHT AND MANAGEMENT BOARD OF PUERTO RICO  
FOR THE PERIOD FROM  
MAY 1, 2019 THROUGH MAY 31, 2019**

**ALL FEES AND SERVICES IN THIS MONTHLY FEE STATEMENT  
WERE INCURRED OUTSIDE OF PUERTO RICO**

Name of Applicant: Alvarez & Marsal North America, LLC (A&M)

Authorized to Provide Professional Services to:	<u>Financial Oversight and Management Board of Puerto Rico</u>
--	--

Services Rendered to:	<u>Commonwealth of Puerto Rico</u>
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Period for which compensation and reimbursement for fees and services outside of Puerto Rico is sought: May 1, 2019 through May 31, 2019

<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Amount of Compensation sought as actual, reasonable and necessary: \$417,080.25 (\$463,422.50 incurred less 10% voluntary reduction of \$46,342.25)

Amount of Expense Reimbursement sought as actual, reasonable and necessary:	<u>\$ 2,421.13</u>
This is a(n):	<u>✓</u> Monthly    ___ Interim    ___ Final application

This is A&M's tenth monthly fee application filed in these cases and is for services rendered outside Puerto Rico.

**Principal Certification**

I hereby authorize the submission of this Monthly Fee Statement for May 2019.

---

Jaime A. El Koury  
General Counsel to the Financial Oversight and  
Management Board of Puerto Rico



On July 1, 2019 Sent to:

**FOMB:**

Financial Oversight and Management Board  
40 Washington Square South  
Office 314A  
New York, NY 10012  
Attn: Professor Arthur J Gonzalez  
FOMB Board Member

O'Neil & Borges LLC  
250 Muñoz Rivera Ave., Suite 800  
San Juan, PR 00918  
Attn: Herman D. Bauer, Esq.

**Office of United States Trustee:**

Office of the United States Trustee for the District of  
Puerto Rico  
Edificio Ochoa, 500 Tanca Street, Suite 301  
San Juan, PR 00901  
(In re: Commonwealth of Puerto Rico)

Office of the United States Trustee for Region 21  
75 Spring Street, SW, Room 362  
Atlanta, GA 30303  
Attn: Guy G. Gebhardt  
Acting United States Trustee (Region 21)  
(In re: Commonwealth of Puerto Rico)

**Co-Counsel for the Official Committee of Unsecured**

**Creditors:**

Paul Hastings LLP  
200 Park Avenue  
New York, NY 10166  
Attn: Luc A. Despins, Esq.

Casillas, Santiago & Torres, LLC  
El Caribe Office Building  
53 Palmeras Street, Ste. 1601  
San Juan, Puerto Rico 00901-2419  
Attn: Juan J. Casillas Ayala, Esq.  
Alberto J. E. Añeses Negrón, Esq.  
Central Accounting

**Co-Counsel for the Fee Examiner:**

Godfrey & Kahn, S.C.  
One East Main Street, Suite 500  
Madison, WI 53703  
Attn: Katherine Stadler

EDGE Legal Strategies, PSC Secretary of the Treasury  
252 Ponce de León Avenue  
Citibank Tower, 12<sup>th</sup> Floor  
San Juan, PR 00918  
Attn: Eyck O. Lugo

**Co-Counsel for AAFAF:**

O'Melveny & Myers, LLP.  
Times Square Tower  
7 Times Square  
New York, NY 10036  
Attn: John J. Rapisardi, Esq.  
Suzanne Uhland, Esq.  
Diana M. Perez, Esq.

Marini Pietrantonui Muñoz LLC  
MSC Plaza, Suite 500  
255 Ponce de León Ave  
San Juan, PR 00917  
Attn: Luis C. Marini-Biaggi, Esq.  
Carolina Velaz-Rivero, Esq.  
Valerie Blay Soler, Esq.

**Co-Counsel for the Official Committee of Retirees:**

Jenner & Block LLP  
919 Third Avenue  
New York, NY 10022-3908  
Attn: Robert Gordon, Esq.  
Richard Levin, Esq.

Jenner & Block LLP  
353 N. Clark Street  
Chicago, IL 60654  
Attn: Catherine Steege, Esq.  
Melissa Root, Esq.

Bennazar, Garcia & Milián, C.S.P.  
Edificio Union Plaza, PH-A  
416 Avenida Ponce de León  
Hato Rey, PR 00918  
Attn: A. J. Bennazar-Zequeria, Esq.

**Puerto Rico Department of Treasury**

PO Box 9024140  
San Juan, PR 00902-4140  
Attn: Reylam Guerra Goderich, Deputy Assistant of  
General Accounting  
Omar E. Rodriguez Pérez, CPA, Assistant  
Secretary of Central Accounting  
Angel L. Pantoja Rodriguez, Deputy Assistant of  
Internal Revenue and Tax Policy  
Francisco Parés Alicea, Assistant Secretary of  
Internal Revenue and Tax Policy  
Francisco Peña Montañez, CPA, Assistant  
Secretary of the Treasury

**Summary of Professional Fees for the Period May 1, 2019 through May 31, 2019**  
**Commonwealth of Puerto Rico**

SUMMARY OF TOTAL FEES		
TASK CODE	TOTAL HOURS	TOTAL FEES REQUESTED
Commonwealth of Puerto Rico - Claims Administration and Objections	903.7	\$ 432,492.50
Commonwealth of Puerto Rico - Fee Applications	4.8	\$ 2,347.50
Commonwealth of Puerto Rico - Meeting	45.1	28,582.50
<b>Subtotal</b>	<b>953.6</b>	<b>463,422.50</b>
<i>Less 10% voluntary reduction</i>		<i>(46,342.25)</i>
<b>Total</b>		<b>\$ 417,080.25</b>

PROFESSIONAL	POSITION	DEPARTMENT	BILLING RATE	TOTAL HOURS	TOTAL FEES
Julie Hertzberg	Managing Director	Claim Management	\$875	10.7	\$9,362.50
Jay Herriman	Managing Director	Claim Management	\$850	92.0	78,200.00
Mark Zeiss	Director	Claim Management	\$600	106.3	63,780.00
Kara Harmon	Consultant II	Claim Management	\$525	127.3	66,832.50
Gerard Gigante	Associate	Claim Management	\$425	125.7	53,422.50
Kevin O'Donnell	Associate	Claim Management	\$425	128.9	54,782.50
Markus Traylor	Associate	Claim Management	\$425	23.9	10,157.50
Bria Warren	Analyst	Claim Management	\$375	79.8	29,925.00
John Sagen	Analyst	Claim Management	\$375	118.6	44,475.00
Thomas Salinerno	Analyst	Claim Management	\$375	137.1	51,412.50
Bernice Grussing	Para Professional	Claim Management	\$325	3.3	1,072.50
<b>Subtotal</b>				<b>953.6</b>	<b>463,422.50</b>
<i>Less 10% voluntary reduction</i>					<i>-46,342.25</i>
<b>Total</b>					<b>\$417,080.25</b>

**Summary of Expenses for the Period May 1, 2019 through May 31, 2019**

**Commonwealth of Puerto Rico**

EXPENSE CATEGORY	AMOUNT
CMS Monthly Data Storage Fee	2,421.13
<b>Total</b>	<b>\$2,421.13</b>

A&M requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (i.e., payment of ninety percent (90%) of the compensation sought, in the amount of \$375,372.23, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$2,421.13, for services rendered outside of Puerto Rico) in the total amount of \$377,793.36.

### Professional Certification

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, Alvarez & Marsal North America, LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

I further certify that, with respect to the fees and services rendered pursuant to this monthly fee statement, (i) Alvarez & Marsal North America, LLC was not doing business in Puerto Rico and (ii) the services rendered by Alvarez & Marsal North America, LLP were not performed in Puerto Rico.

/s/

Julie M. Hertzberg

Alvarez & Marsal North America, LLC  
755 W. Big Beaver Road  
Suite 650  
Troy, MI 48084  
Telephone: 248.936.0850  
Facsimile: 248.936.0801  
jhertzberg@alvarezandmarsal.com

**EXHIBITS**

*Exhibit A*

***Commonwealth of Puerto Rico  
Summary of Time Detail by Task  
May 1, 2019 through May 31, 2019***

<b><i>Task Description</i></b>	<b><i>Sum of Hours</i></b>	<b><i>Sum of Fees</i></b>
Commonwealth of Puerto Rico - Claims Administration and Objections	903.7	\$432,492.50
Commonwealth of Puerto Rico - Fee Applications	4.8	\$2,347.50
Commonwealth of Puerto Rico - Meeting	45.1	\$28,582.50
<b><i>Total</i></b>	<b>953.6</b>	<b><u>\$463,422.50</u></b>

***Commonwealth of Puerto Rico  
Summary of Time Detail by Professional  
May 1, 2019 through May 31, 2019***

<b><i>Professional</i></b>	<b><i>Position</i></b>	<b><i>Billing Rate</i></b>	<b><i>Sum of Hours</i></b>	<b><i>Sum of Fees</i></b>
Julie Hertzberg	Managing Director	\$875.00	10.7	\$9,362.50
Jay Herriman	Managing Director	\$850.00	92.0	\$78,200.00
Mark Zeiss	Director	\$600.00	106.3	\$63,780.00
Kara Harmon	Consultant II	\$525.00	127.3	\$66,832.50
Gerard Gigante	Associate	\$425.00	125.7	\$53,422.50
Kevin O'Donnell	Associate	\$425.00	128.9	\$54,782.50
Markus Traylor	Associate	\$425.00	23.9	\$10,157.50
Bria Warren	Analyst	\$375.00	79.8	\$29,925.00
John Sagen	Analyst	\$375.00	118.6	\$44,475.00
Thomas Salierno	Analyst	\$375.00	137.1	\$51,412.50
Bernice Grussing	Para Professional	\$325.00	3.3	\$1,072.50
<b><i>Total</i></b>			<b>953.6</b>	<b><u>\$463,422.50</u></b>

*Exhibit C*

***Commonwealth of Puerto Rico  
Summary of Time Detail by Professional  
May 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico -  
Claims Administration and  
Objections**

**Advise and assist the Debtors regarding the claims  
reconciliation process: notably, claims review, categorization and  
analysis, and development of claims reconciliation strategy.**

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Kara Harmon	Consultant II	\$525	112.1	\$58,852.50
Julie Hertzberg	Managing Director	\$875	10.7	\$9,362.50
Jay Herriman	Managing Director	\$850	74.9	\$63,665.00
Mark Zeiss	Director	\$600	97.5	\$58,500.00
Gerard Gigante	Associate	\$425	125.7	\$53,422.50
Kevin O'Donnell	Associate	\$425	128.9	\$54,782.50
Markus Traylor	Associate	\$425	23.9	\$10,157.50
Bria Warren	Analyst	\$375	79.8	\$29,925.00
John Sagen	Analyst	\$375	113.1	\$42,412.50
Thomas Salierno	Analyst	\$375	137.1	\$51,412.50
			<u>903.7</u>	<u>\$432,492.50</u>
<i>Average Billing Rate</i>				<u>\$478.58</u>



**Prepare monthly and interim fee applications in accordance with court guidelines.**

Page 2 of 3

*Exhibit C*

***Commonwealth of Puerto Rico  
Summary of Time Detail by Professional  
May 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico -  
Meeting**

**Participate in meetings with Debtors, PROMESA Board Representatives and/or advisors to present findings or discuss various matters related to the claims process.**

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Kara Harmon	Consultant II	\$525	15.2	\$7,980.00
Jay Herriman	Managing Director	\$850	15.6	\$13,260.00
Mark Zeiss	Director	\$600	8.8	\$5,280.00
John Sagen	Analyst	\$375	5.5	\$2,062.50
			<u>45.1</u>	<u>\$28,582.50</u>
	<i>Average Billing Rate</i>			<u>\$633.76</u>

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
May 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	5/1/2019	1.2	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/1/2019	1.8	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/1/2019	1.4	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	5/1/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/1/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/1/2019	3.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/1/2019	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/1/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/1/2019	1.6	review completed claim reconciliation worksheets against payment data provided by the Commonwealth
John Sagen	5/1/2019	1.1	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/1/2019	1.3	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/1/2019	0.9	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/1/2019	1.8	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
May 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	5/1/2019	0.8	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
Kara Harmon	5/1/2019	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kevin O'Donnell	5/1/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/1/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/1/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/1/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/1/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	5/1/2019	2.6	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	5/1/2019	1.2	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	5/1/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/1/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/1/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/1/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/1/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
May 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	5/2/2019	1.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/2/2019	1.2	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/2/2019	2.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	5/2/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/2/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/2/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/2/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/2/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/2/2019	1.1	Review adversarial proceedings filed against various commonwealth vendors to determine impact to claims reconciliation
Jay Herriman	5/2/2019	0.5	Review completed claim reconciliation worksheets and provide comments to K. Harmon
Jay Herriman	5/2/2019	1.2	Review HR claims review analysis in prep of listing claims on Omnibus objection
John Sagen	5/2/2019	1.6	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/2/2019	1.1	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/2/2019	1.4	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
May 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	5/2/2019	1.3	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
Kara Harmon	5/2/2019	2.8	Analyze claims reconciliation workbooks returned to A&M by Commonwealth departments to prepare for objection OR follow up
Kara Harmon	5/2/2019	1.7	Analyze claims reconciliation workbooks returned to A&M by Commonwealth departments to prepare for objection OR follow up
Kara Harmon	5/2/2019	1.6	Analyze claims reconciliation workbooks returned to A&M by Commonwealth departments to prepare for objection OR follow up
Kara Harmon	5/2/2019	0.4	Prepare reach out to vendors per requests from Commonwealth agencies to obtain additional support for asserted AP claims
Kevin O'Donnell	5/2/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/2/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/2/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/2/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/2/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Markus Traylor	5/2/2019	1.2	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	5/2/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/2/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/2/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/2/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
May 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	5/2/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	5/3/2019	1.4	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/3/2019	1.7	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/3/2019	0.4	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	5/3/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/3/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/3/2019	0.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/3/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/3/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/3/2019	0.6	Review adversarial proceedings filed against various commonwealth vendors to determine impact to claims reconciliation
Jay Herriman	5/3/2019	2.7	Review claims related to leased property to determine next steps in reconciliation process
Jay Herriman	5/3/2019	1.7	Review draft bond claim objection data in prep of creating omnibus claim objection exhibits
Julie Hertzberg	5/3/2019	0.9	Review sample adversarial proceedings filed against Commonwealth creditors to determine effect they may have on the Claims reconciliation process
Kara Harmon	5/3/2019	1.8	Analyze claims reconciliation workbooks returned to A&M by Commonwealth departments to prepare for objection OR follow up
Kara Harmon	5/3/2019	1.7	Analyze claims reconciliation workbooks returned to A&M by Commonwealth departments to prepare for objection OR follow up
Kara Harmon	5/3/2019	0.4	Prepare weekly workstream update report

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
May 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	5/3/2019	0.4	Prepare reach out to vendors per requests from Commonwealth agencies to obtain additional support for asserted AP claims
Kevin O'Donnell	5/3/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/3/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/3/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/3/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/3/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	5/3/2019	1.4	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	5/3/2019	0.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Markus Traylor	5/3/2019	0.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	5/3/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/3/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/3/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/3/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/3/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Julie Hertzberg	5/5/2019	2.1	Review draft Omnibus claim objections related to bond Claims (Duplicate, Incorrect Debtor and Deficient)



*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
May 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	5/6/2019	0.6	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/6/2019	0.8	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/6/2019	1.4	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	5/6/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/6/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/6/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/6/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/6/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/6/2019	1.8	Review AP invoice payment details provided by V. Rivera
Jay Herriman	5/6/2019	0.5	Review ordered claim objections and prepare comments related to discrepancies with claims register
Jay Herriman	5/6/2019	2.6	Prepare updated claims summary and associated details report.
Jay Herriman	5/6/2019	2.2	Review draft municipal bond objection summary in prep of call with Proskauer
John Sagen	5/6/2019	1.2	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/6/2019	1.9	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/6/2019	1.7	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
May 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	5/6/2019	1.6	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
Kara Harmon	5/6/2019	1.9	Prepare comments related to reconciliation workbooks provided by the Commonwealth to send back to Commonwealth for review
Kara Harmon	5/6/2019	0.7	Analyze claims reconciliation workbooks returned to A&M by Commonwealth departments to prepare for objection OR follow up
Kara Harmon	5/6/2019	1.6	Analyze claims reconciliation workbooks returned to A&M by Commonwealth departments to prepare for objection OR follow up
Kevin O'Donnell	5/6/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/6/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/6/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/6/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/6/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	5/6/2019	1.6	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	5/6/2019	1.8	Draft Non-COFINA bondholder potential objections report for counsel
Thomas Salierno	5/6/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/6/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/6/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/6/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
May 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	5/6/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	5/7/2019	0.8	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/7/2019	0.9	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/7/2019	1.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	5/7/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/7/2019	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/7/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/7/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/7/2019	0.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/7/2019	0.9	Review latest draft of administrative claims resolution procedures
Jay Herriman	5/7/2019	0.5	Update claims waterfall report and follow up with K. Harmon with questions on claim status updates
Jay Herriman	5/7/2019	1.2	Review latest draft of alternative dispute resolution procedures
John Sagen	5/7/2019	1.2	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/7/2019	1.8	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/7/2019	1.1	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
May 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	5/7/2019	1.6	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
Julie Hertzberg	5/7/2019	1.4	Review draft Alternate Dispute Resolution motion
Kara Harmon	5/7/2019	0.3	Prepare comments related to claim status for reporting per discussion with A. Friedman
Kevin O'Donnell	5/7/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/7/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/7/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/7/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/7/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	5/7/2019	0.8	Finalize Non-COFINA bondholder potential objections report for counsel
Mark Zeiss	5/7/2019	2.1	Process Prime Clerk May 6 claims register report for new claims, claim changes, claim amount changes
Mark Zeiss	5/7/2019	1.2	Review claims for current reconciliation status, updating as appropriate with individual objections, unsecured creditor committee objections
Markus Traylor	5/7/2019	0.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	5/7/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/7/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/7/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
May 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	5/7/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/7/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	5/8/2019	0.7	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/8/2019	1.6	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/8/2019	1.8	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	5/8/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/8/2019	2.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/8/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/8/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/8/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/8/2019	1.7	Review claims marked for exact duplicate / amended claim objections in prep of listing on Omni objection
Jay Herriman	5/8/2019	1.9	analyze municipal bond objection summary and associated claims
John Sagen	5/8/2019	0.9	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/8/2019	1.2	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
May 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	5/8/2019	0.9	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/8/2019	1.4	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
Julie Hertzberg	5/8/2019	0.5	Review updated claims summary report and provide comments to J. Herriman
Kara Harmon	5/8/2019	0.4	Prepare documentation received from vendor to send to Commonwealth per request for detail from C. Rodriguez
Kara Harmon	5/8/2019	0.4	Analyze claim changes from Prime Clerk register to respond to M. Zeiss regarding claim variations
Kara Harmon	5/8/2019	0.6	Analyze HR Claims to reclassify civil action wages claims for further reconciliation by the DOJ per comments from B. Warren
Kara Harmon	5/8/2019	0.7	Analyze HR Claims analysis from M. Traylor to properly categorize claims for Commonwealth waterfall analysis
Kevin O'Donnell	5/8/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/8/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/8/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/8/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/8/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	5/8/2019	0.9	Mark up claims for objections for non-COFINA claims based on newest individual objections for COFINA claims
Mark Zeiss	5/8/2019	0.7	Prepare ordered versions of Exact Duplicate claims objection exhibits per counsel feedback on objection responses
Mark Zeiss	5/8/2019	0.8	Revise Non-COFINA bondholder proposed Omnibus Objection Exhibits per counsel feedback
Mark Zeiss	5/8/2019	2.2	Finalize processing Prime Clerk register items including CUSIP responses, claim amount changes, objections status

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
May 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	5/8/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/8/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/8/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/8/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/8/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	5/9/2019	1.4	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/9/2019	0.6	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/9/2019	1.6	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	5/9/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/9/2019	0.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/9/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/9/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/9/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/9/2019	2.1	Review proposed municipal bond claim objection matrix as provided by A. Friedman
Jay Herriman	5/9/2019	2.9	Continued review of Municipal bond claims asserting multiple Debtor and Non-Debtor entity bonds in prep of inclusion on Omnibus objection

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
May 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	5/9/2019	1.8	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/9/2019	1.4	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/9/2019	1.4	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/9/2019	1.7	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
Julie Hertzberg	5/9/2019	0.3	Review draft Claims waterfall report and provide comments to J. Herriman
Kara Harmon	5/9/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	5/9/2019	3.2	Prepare updated Commonwealth waterfall analysis for all claims filed
Kara Harmon	5/9/2019	0.7	Analyze new/reclassified claims to categorize for Commonwealth waterfall reporting
Kara Harmon	5/9/2019	1.6	Analyze bondholder claims objection analysis to categorize claims for Commonwealth waterfall reporting
Kara Harmon	5/9/2019	0.4	Analyze claims marked as amended that did not provide amended claim number to properly categorize for objection
Kevin O'Donnell	5/9/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/9/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/9/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/9/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/9/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.



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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Mark Zeiss	5/9/2019	2.7	Merge bondholder claims analysis into claims reporting for bondholder reconciliation
Mark Zeiss	5/9/2019	2.3	Mark up claims for objections for non-COFINA bondholder claims based on CUSIPs claimed
Mark Zeiss	5/9/2019	0.6	Review claims for additional exact duplicate objections
Markus Traylor	5/9/2019	0.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Markus Traylor	5/9/2019	0.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	5/9/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/9/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/9/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/9/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/9/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	5/10/2019	0.6	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/10/2019	1.4	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/10/2019	1.5	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	5/10/2019	0.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/10/2019	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	5/10/2019	2.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/10/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/10/2019	3.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/10/2019	0.4	Update weekly case workstream deck and send to Title III representatives and Proskauer
Jay Herriman	5/10/2019	0.5	Review and provide comments to claims waterfall report to K. Harmon
Jay Herriman	5/10/2019	2.7	Perform analysis of settled litigation matters, comparing claimed amounts to DOJ data
John Sagen	5/10/2019	0.9	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/10/2019	1.8	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/10/2019	0.4	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/10/2019	1.3	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
Kara Harmon	5/10/2019	0.4	Prepare weekly workstream update report
Kara Harmon	5/10/2019	0.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	5/10/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	5/10/2019	1.2	Prepare updated Commonwealth waterfall to recategorize bond claims for objection
Kara Harmon	5/10/2019	0.7	Analyze updated analysis of bondholder claims ready for objection
Kara Harmon	5/10/2019	0.3	Analyze Commonwealth waterfall analysis against current draft of bond objections to confirm objection reporting accuracy
Kevin O'Donnell	5/10/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/10/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	5/10/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/10/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/10/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	5/10/2019	2.8	Revise Non-COFINA bondholder objections to Omnibus exhibits basis per counsel direction
Thomas Salierno	5/10/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/10/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/10/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/10/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/10/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	5/13/2019	1.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/13/2019	1.1	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/13/2019	0.7	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	5/13/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/13/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/13/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	5/13/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/13/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/13/2019	0.9	Review draft AP claims reconciliation status presentation and provide comments to K. Harmon
Jay Herriman	5/13/2019	1.7	Review master bond claims filed by administrative agents in prep of objecting to duplicative claims
Jay Herriman	5/13/2019	0.6	Prepare and send updated claims status report to S. Martinez
Jay Herriman	5/13/2019	1.4	Review of tax refund claims to determine next steps in reconciliation process
John Sagen	5/13/2019	1.2	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/13/2019	1.6	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/13/2019	2.1	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/13/2019	0.6	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/13/2019	0.9	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/13/2019	0.7	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
Kara Harmon	5/13/2019	1.2	Prepare follow up related to reconciliation workbooks received from Commonwealth agencies
Kara Harmon	5/13/2019	2.9	Analyze additional claims reconciliation workbooks sent by the Commonwealth agencies
Kara Harmon	5/13/2019	0.6	Prepare analysis of completed and outstanding AP reconciliation workbooks at the rest of O. Rodriguez
Kara Harmon	5/13/2019	1.4	Prepare AP claims for objection based upon comments received from Commonwealth related to payment of certain invoices
Kara Harmon	5/13/2019	0.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kevin O'Donnell	5/13/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.

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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	5/13/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/13/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/13/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/13/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	5/13/2019	1.2	Review master bond claims for basis of claim for suitability of duplicate objections for individuals or others also claiming for bonds and related basis in the same case
Mark Zeiss	5/13/2019	1.2	Prepare report of bond claims by claims basis per bond for counsel for potential bond claim objections
Thomas Salierno	5/13/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/13/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/13/2019	1.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/13/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/13/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	5/14/2019	1.6	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/14/2019	1.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/14/2019	0.9	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	5/14/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	5/14/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/14/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/14/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/14/2019	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/14/2019	1.1	Review amended claims to be included on upcoming Omnibus objections
Jay Herriman	5/14/2019	2.9	Research bond claims to determine correct categorization for Omnibus objection
John Sagen	5/14/2019	2.3	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/14/2019	1.4	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
Kara Harmon	5/14/2019	0.6	Analyze documents received from the Department of Education and House of Representatives related to accounts payable reconciliation per inquire from V. Maldonado Rivera
Kara Harmon	5/14/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	5/14/2019	1.7	Analyze accounts payable claims from secondary outreach where asserted amounts were updated to prepare guidance for reconciliation to Commonwealth
Kara Harmon	5/14/2019	0.6	Analyze asserted trade claims containing rolling account balance statements to determine next steps for claims reconciliation/resolution
Kara Harmon	5/14/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	5/14/2019	0.9	Analyze completed reconciliation workbooks to be sent to Commonwealth for further reconciliation
Kevin O'Donnell	5/14/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/14/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	5/14/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/14/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/14/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	5/14/2019	1.1	Process weekly Prime Clerk register for new claims, claim, claimant changes
Mark Zeiss	5/14/2019	1.6	Revise bondholder claims report to include results of CUSIP analysis for debtor, short name, description
Mark Zeiss	5/14/2019	1.3	Prepare report of bond claims requiring review by claims basis per bond for counsel for potential bond claim objections
Mark Zeiss	5/14/2019	1.3	Review of bondholder claims against the Commonwealth for COFINA bonds reviewing for more than bond principal and interest
Markus Traylor	5/14/2019	0.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	5/14/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/14/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/14/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/14/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/14/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	5/15/2019	1.1	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/15/2019	1.4	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process



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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	5/15/2019	1.2	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	5/15/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/15/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/15/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/15/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/15/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/15/2019	1.6	Review completed claim reconciliation worksheets provided by the Commonwealth
Jay Herriman	5/15/2019	0.6	Review analysis of claims filed by various taxing authorities
John Sagen	5/15/2019	1.7	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/15/2019	0.9	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/15/2019	1.2	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/15/2019	1.4	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
Kara Harmon	5/15/2019	1.6	Analyze new reconciliation workbooks provided by V. Maldonado Rivera to prepare claims for ADR Process / Objection
Kara Harmon	5/15/2019	1.3	Analyze new reconciliation workbooks provided by V. Maldonado Rivera to prepare claims for ADR Process / Objection
Kara Harmon	5/15/2019	1.6	Prepare updated Commonwealth waterfall analysis for Proskauer to include updated analysis on amended claims for objection
Kevin O'Donnell	5/15/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/15/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.



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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	5/15/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/15/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/15/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	5/15/2019	1.8	Review COFINA bond claims against the Commonwealth for more than Principal and Interest claimed
Mark Zeiss	5/15/2019	2.8	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	5/15/2019	0.2	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	5/15/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/15/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/15/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/15/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/15/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	5/16/2019	1.7	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/16/2019	1.6	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/16/2019	0.4	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	5/16/2019	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	5/16/2019	3.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/16/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/16/2019	0.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/16/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/16/2019	2.1	Review claims marked as exact duplicates in prep of filing on Omnibus objection
Jay Herriman	5/16/2019	0.6	Review response received related to Omnibus objection to determine next steps
John Sagen	5/16/2019	1.2	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/16/2019	1.4	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/16/2019	1.9	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/16/2019	1.8	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
Kara Harmon	5/16/2019	0.8	Prepare report of reconciled satisfied / no liability claims for objection discussions with Proskauer
Kara Harmon	5/16/2019	2.6	Analyze new reconciliation workbooks provided by V. Maldonado Rivera to prepare claims for ADR Process / Objection
Kara Harmon	5/16/2019	0.4	Prepare / send comments to Commonwealth agencies related to follow up items for accounts payable claims reconciliation
Kara Harmon	5/16/2019	0.6	Prepare objection exhibit language for satisfied / disputed trade claims
Kara Harmon	5/16/2019	1.9	Analyze new reconciliation workbooks provided by V. Maldonado Rivera to prepare claims for ADR Process / Objection
Kevin O'Donnell	5/16/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/16/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	5/16/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/16/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/16/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	5/16/2019	2.3	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	5/16/2019	2.2	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Thomas Salierno	5/16/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/16/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/16/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/16/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/16/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	5/17/2019	0.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/17/2019	1.8	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/17/2019	1.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	5/17/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/17/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	5/17/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/17/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/17/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/17/2019	0.9	Review analysis of claims marked for No liability objections in prep of call with Proskauer
Jay Herriman	5/17/2019	0.5	Update weekly workstream update presentation and send to client and counsel
John Sagen	5/17/2019	1.6	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/17/2019	1.3	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/17/2019	0.9	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/17/2019	1.4	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
Julie Hertzberg	5/17/2019	0.5	Review weekly workstream update and provide comments to J. Herriman
Kara Harmon	5/17/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	5/17/2019	0.4	Prepare weekly workstream update report
Kevin O'Donnell	5/17/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/17/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/17/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/17/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/17/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Mark Zeiss	5/17/2019	1.8	Prepare for call with counsel by report of bondholder claims showing claimants without CUSIP information that have not returned mailing information, questions for bondholder exhibits
Mark Zeiss	5/17/2019	1.9	Review bondholder claims by various entities whether Title III or not and break out by entity per counsel request
Mark Zeiss	5/17/2019	1.3	Prepare report of bondholder claims showing claimants asserting bonds issued by Title III entities per counsel request
Markus Traylor	5/17/2019	0.2	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Markus Traylor	5/17/2019	0.2	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	5/17/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/17/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/17/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/17/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/17/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/20/2019	1.4	Review completed Accounts Payable claim reconciliations
Mark Zeiss	5/20/2019	2.3	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Jay Herriman	5/21/2019	1.9	Review pension claims and associated supporting documentation to determine next steps in reconciliation process
Jay Herriman	5/21/2019	0.4	Review response to Omnibus objection 34, send comments to K. Harmon
Jay Herriman	5/21/2019	2.7	Review draft Omnibus objections 35 - 46 related to bond claims
Jay Herriman	5/21/2019	2.5	Review deficient bond claims to validate inclusion on Omnibus objection
Mark Zeiss	5/21/2019	2.9	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	5/21/2019	1.6	Process weekly Prime Clerk register for claims changes

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	5/22/2019	1.4	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/22/2019	0.9	Analyze claims categorized as PREPA claims to determine if the creditor is asserting any liabilities against another debtor.
John Sagen	5/22/2019	1.8	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/22/2019	2.1	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
Kara Harmon	5/22/2019	0.9	Analyze claims for inclusion on incorrect Debtor objections
Kara Harmon	5/22/2019	0.4	Analyze objections response to prepare comments for counsel
Kara Harmon	5/22/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	5/22/2019	0.8	Analyze proposed bondholder claim objections to provide comments related to declaration language
Kara Harmon	5/22/2019	0.7	Analyze comments from T. Salierno related to accounts payable claims reconciliation workbooks to prepare response on next steps
Kara Harmon	5/22/2019	0.7	Prepare workbook of claims flagged for Debtor reclassification for omnibus objections
Kara Harmon	5/22/2019	0.4	Prepare comments related to accounts payable claims amended docketed amounts for Prime Clerk review
Kara Harmon	5/22/2019	1.9	Analyze various proofs of claim where creditor changed asserted amount in supplemental documents
Kara Harmon	5/22/2019	0.8	Analyze comments from G. Gigante related to accounts payable claims reconciliation workbooks to prepare response on next steps
Mark Zeiss	5/22/2019	1.8	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections
Mark Zeiss	5/22/2019	2.8	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Bria Warren	5/23/2019	2.2	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Bria Warren	5/23/2019	1.6	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Bria Warren	5/23/2019	2.9	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	5/23/2019	2.4	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
John Sagen	5/23/2019	1.1	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/23/2019	1.8	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
John Sagen	5/23/2019	1.3	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Kara Harmon	5/23/2019	2.9	Analyze bondholder claims to determine claims asserting more than P&I in order to formulate exhibits for omnibus objections.
Kara Harmon	5/23/2019	0.7	Analyze updated objection language to provide comments to A. Friedman
Kara Harmon	5/23/2019	2.6	Analyze bondholder claims to determine claims asserting more than P&I in order to formulate exhibits for omnibus objections.
Kara Harmon	5/23/2019	0.8	Prepare updated workbook of claims for omnibus objection to reclassify Debtor to send to A. Friedman for review
Kevin O'Donnell	5/23/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/23/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/23/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/23/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/23/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	5/23/2019	2.4	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	5/23/2019	1.7	Prepare drafts of Ordered Exact Duplicate claims exhibit per changes per counsel request
Mark Zeiss	5/23/2019	2.8	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Markus Traylor	5/23/2019	1.7	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Markus Traylor	5/23/2019	1.3	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Markus Traylor	5/23/2019	1.4	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Markus Traylor	5/23/2019	1.4	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Markus Traylor	5/23/2019	1.3	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Markus Traylor	5/23/2019	1.6	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Markus Traylor	5/23/2019	1.1	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Thomas Salierno	5/23/2019	2.2	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Bria Warren	5/24/2019	0.9	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Bria Warren	5/24/2019	1.8	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Bria Warren	5/24/2019	2.7	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Bria Warren	5/24/2019	2.2	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Gerard Gigante	5/24/2019	0.3	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
John Sagen	5/24/2019	1.6	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	5/24/2019	1.8	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
John Sagen	5/24/2019	1.4	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Kara Harmon	5/24/2019	2.9	Analyze bondholder claims to determine claims asserting more than P&I in order to formulate exhibits for omnibus objections.
Kara Harmon	5/24/2019	0.9	Prepare modifications to exact duplicate and amended claims workbook to send to Proskauer for review re: supplemental omnibus objections
Kara Harmon	5/24/2019	0.3	Prepare response to omnibus objection response
Kara Harmon	5/24/2019	0.7	Prepare status tracker for omnibus objection responses for discussion with Proskauer
Kara Harmon	5/24/2019	0.4	Prepare weekly workstream update report
Kara Harmon	5/24/2019	1.4	Analyze bondholder claims to determine claims asserting more than P&I in order to formulate exhibits for omnibus objections.
Kevin O'Donnell	5/24/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/24/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/24/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/24/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/24/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	5/24/2019	1.4	Review staff work on bondholder claims asserting more than Principal and Interest
Mark Zeiss	5/24/2019	1.3	Revise Treasury bond claims for bond information including CUSIPs, other claims basis
Mark Zeiss	5/24/2019	2.4	Draft Commonwealth bondholder individual claims objections from counsel's chart of objections

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Mark Zeiss	5/24/2019	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, A. Friedman, L. Stafford, and B. Cushing regarding bondholder claim objections, claims marked as duplicates / amendments, and the current status of outstanding objections
Mark Zeiss	5/24/2019	1.7	Revise Treasury bond claims for bond information including data from Prime Clerk related to secured claims that also contain claims for more than Principal and Interest
Markus Traylor	5/24/2019	1.0	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Markus Traylor	5/24/2019	1.1	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Markus Traylor	5/24/2019	1.3	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Markus Traylor	5/24/2019	0.6	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Markus Traylor	5/24/2019	1.7	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Markus Traylor	5/24/2019	1.2	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Markus Traylor	5/24/2019	1.1	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Markus Traylor	5/24/2019	0.6	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Thomas Salierno	5/24/2019	1.6	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Jay Herriman	5/26/2019	2.1	Review draft Omnibus 45 & 48 - 51 objections and associated declarations
Jay Herriman	5/27/2019	3.1	Review draft Omnibus 52 - 61 objections and associated declarations
Julie Hertzberg	5/27/2019	1.7	Review draft Omnibus 45 & 48 - 51 objections and associated Claims
Julie Hertzberg	5/27/2019	2.6	Review draft Omnibus 52 - 61 objections and associated Claims

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
May 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	5/28/2019	2.1	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/28/2019	1.2	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/28/2019	0.7	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	5/28/2019	2.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/28/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/28/2019	1.2	Review updated draft Omnibus 52 - 63 objections and associated declarations
Jay Herriman	5/28/2019	1.7	Review PBA bond claims to determine if appropriate to include on Omnibus objection
Jay Herriman	5/28/2019	1.1	Review bond claims to be included on Omnibus objections 52 - 63
John Sagen	5/28/2019	1.6	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/28/2019	1.4	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
John Sagen	5/28/2019	1.4	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/28/2019	1.1	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/28/2019	0.4	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
John Sagen	5/28/2019	1.8	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
Julie Hertzberg	5/28/2019	0.7	Review updated draft Omnibus 52 - 63 objections and associated Claims
Kara Harmon	5/28/2019	1.9	Analyze claims reconciliation workbook to provide direction on related payment information
Kara Harmon	5/28/2019	0.8	Prepare supplemental HR workstream for claimants who provided supporting documentation
Kara Harmon	5/28/2019	0.8	Prepare updated objection response tracker to review new responses filed on the docket / prepare response

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
May 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	5/28/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	5/28/2019	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	5/28/2019	0.4	Prepare analysis of all claims asserted by creditor who responded to omnibus objection per discussions with J. Herriman
Kara Harmon	5/28/2019	1.2	Analyze claims asserted against Commonwealth per omnibus objection response from creditor
Kara Harmon	5/28/2019	0.4	Analyze duplicate claims per inquire from J. Sagen for preparation of omnibus objection
Mark Zeiss	5/28/2019	1.7	Prepare workbook of PBA, HTA, PFC bond claimants in the Commonwealth case in order to confirm duplicative of master claimant claim
Mark Zeiss	5/28/2019	2.8	Revise Commonwealth bondholder claims to objections per updated chart per counsel
Mark Zeiss	5/28/2019	1.9	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Thomas Salierno	5/28/2019	1.7	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Bria Warren	5/29/2019	0.6	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/29/2019	1.8	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/29/2019	1.7	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Jay Herriman	5/29/2019	1.6	Review master bond claims filed by fiscal agents to determine proper treatment of duplicative claims
Jay Herriman	5/29/2019	2.1	Review draft Omnibus claim exhibits for upcoming duplicate claim objections
Jay Herriman	5/29/2019	1.2	Review responses received related to Duplicate / Amended omnibus objections
John Sagen	5/29/2019	2.1	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/29/2019	1.6	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party.

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
May 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	5/29/2019	1.2	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party.
John Sagen	5/29/2019	0.3	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/29/2019	1.1	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/29/2019	1.4	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
Kara Harmon	5/29/2019	1.6	Prepare analysis of CUSIP numbers not covered by master bond claims filed by trustee/admin agents
Kara Harmon	5/29/2019	3.2	Analyze CUSIP numbers included in master bond claims to identify creditors asserting claims not covered by master claims for omnibus objections
Kara Harmon	5/29/2019	2.8	Analyze CUSIP numbers included in master bond claims to identify creditors asserting claims not covered by master claims for omnibus objections
Mark Zeiss	5/29/2019	2.3	Process 5/28 Prime Clerk register for claim, claim amount changes
Mark Zeiss	5/29/2019	0.6	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	5/29/2019	0.4	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	5/29/2019	2.2	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	5/29/2019	1.9	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Bria Warren	5/30/2019	1.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/30/2019	0.4	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/30/2019	2.1	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Jay Herriman	5/30/2019	2.3	Review bond claims to be included in upcoming Omnibus objection

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
May 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	5/30/2019	0.3	Participate in conference call with J. Herriman, K. Harmon, L. Stafford, B. Cushing and A. Friedman regarding responses to the Debtors omnibus objections
John Sagen	5/30/2019	1.7	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/30/2019	1.4	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party.
John Sagen	5/30/2019	1.2	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party.
John Sagen	5/30/2019	1.8	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party.
John Sagen	5/30/2019	1.9	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party.
Kara Harmon	5/30/2019	0.3	Prepare supplemental documents for Commonwealth related to requested purchase order for AP claims reconciliation
Kara Harmon	5/30/2019	1.8	Analyze CUSIP numbers included in master bond claims to identify creditors asserting claims not covered by master claims for omnibus objections
Kara Harmon	5/30/2019	2.6	Analyze CUSIP numbers included in master bond claims to identify creditors asserting claims not covered by master claims for omnibus objections
Kara Harmon	5/30/2019	3.1	Analyze CUSIP numbers included in master bond claims to identify creditors asserting claims not covered by master claims for omnibus objections
Mark Zeiss	5/30/2019	1.3	Prepare report of bondholder claims subject to claims Omnibus Exhibit objections where claimants claim more than Principal and Interest
Markus Traylor	5/30/2019	0.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	5/30/2019	1.8	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	5/30/2019	1.6	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Bria Warren	5/31/2019	1.7	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/31/2019	0.8	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
May 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	5/31/2019	1.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Jay Herriman	5/31/2019	0.5	Prepare updated workstream status report and send to client / counsel
Jay Herriman	5/31/2019	2.6	Review deficient documentation claims to be included in upcoming Omnibus objection
John Sagen	5/31/2019	2.1	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party.
John Sagen	5/31/2019	1.3	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party.
John Sagen	5/31/2019	1.2	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party.
John Sagen	5/31/2019	1.7	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party.
John Sagen	5/31/2019	2.2	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party.
Kara Harmon	5/31/2019	2.8	Prepare supplemental analysis on claims to be removed from Omnibus Objection exhibits for CUSIPs not covered under master bond claims
Kara Harmon	5/31/2019	0.6	Prepare updated status report for claims reconciliation workbooks at the request of V. Rivera
Kara Harmon	5/31/2019	2.4	Complete analysis of claims to be removed from draft objection exhibits for asserted CUSIPs not listed in master claims
Kara Harmon	5/31/2019	0.2	Prepare correspondence with creditor regarding supplemental information requested by Commonwealth for claims reconciliation
Kara Harmon	5/31/2019	0.4	Prepare weekly workstream update report
Kara Harmon	5/31/2019	2.3	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party.
Kara Harmon	5/31/2019	0.6	Prepare updated omnibus objection response tracker to highlight claim updated and track changes for updated exhibits
Mark Zeiss	5/31/2019	1.8	Prepare Commonwealth bondholder claims Omnibus Exhibit objections for incorrect debtor, remaining Commonwealth portions
Mark Zeiss	5/31/2019	1.6	Revise Commonwealth bondholder claims Omnibus Exhibit objections per counsel feedback on claimants claiming more than Principal and Interest
Mark Zeiss	5/31/2019	1.8	Revise Commonwealth bondholder claims Omnibus Exhibit objections per analysis of claimed bond CUSIPs matching bond trustee claims
Mark Zeiss	5/31/2019	0.7	Add identified non-bondholder claims to claims Omnibus Exhibit objections for claims moving to the PREPA case

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
May 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Mark Zeiss	5/31/2019	2.2	Prepare Commonwealth bondholder claims Omnibus Exhibit objections for incorrect debtor
Mark Zeiss	5/31/2019	1.2	Prepare Commonwealth bondholder claims Omnibus Exhibit objections for claims with remaining Commonwealth portions
Mark Zeiss	5/31/2019	2.9	Print, review Commonwealth bondholder claims Omnibus Exhibit objections
Mark Zeiss	5/31/2019	2.1	Revise Commonwealth bondholder claims Omnibus Exhibit objections
Mark Zeiss	5/31/2019	0.6	Add identified non-bondholder claims to claims Omnibus Exhibit objections for claims whose basis states that claimant has no claim
Thomas Salierno	5/31/2019	1.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	5/31/2019	2.4	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
<b>Subtotal</b>		<b>903.7</b>	

**Commonwealth of Puerto Rico - Fee Applications**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bernice Grussing	5/1/2019	0.5	revise March Fee App draft per J. Herriman instruction
Jay Herriman	5/17/2019	0.4	Prepare no objection notice and associated declaration for February and March billing
Bernice Grussing	5/20/2019	1.9	Prepare April Fee App Draft
Bernice Grussing	5/21/2019	0.9	Revise April Fee App draft and Title III Documents per J. Herriman's instructions
Jay Herriman	5/22/2019	1.1	Review draft of April monthly fee statement
<b>Subtotal</b>		<b>4.8</b>	

**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	5/2/2019	0.3	Participate in conference call with M. Zeiss, J. Herriman, and K. Harmon regarding individual objection exhibits for remaining COFINA claims



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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	5/2/2019	0.6	Conference call with L. Stafford, A. Friedman, C. Porter and J. Berman re: tracking of responses to ADR and ACR procedures mailings
Jay Herriman	5/3/2019	0.6	Conference call with J. Herriman, M. Zeiss, K. Harmon, A. Friedman, L. Stafford and B. Cushing regarding administrative claims resolution process, bondholder objections, individual COFINA objections and duplicate/amended claims
Kara Harmon	5/3/2019	0.6	Conference call with J. Herriman, M. Zeiss, K. Harmon, A. Friedman, L. Stafford and B. Cushing regarding administrative claims resolution process, bondholder objections, individual COFINA objections and duplicate/amended claims
Mark Zeiss	5/3/2019	0.6	Conference call with J. Herriman, M. Zeiss, K. Harmon, A. Friedman, L. Stafford and B. Cushing regarding administrative claims resolution process, bondholder objections, individual COFINA objections and duplicate/amended claims
Jay Herriman	5/6/2019	0.2	Call with S. Martinez re: status of claims reconciliation
Jay Herriman	5/7/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, J. Sagen, J. Berman, M. Dubin and C. Schepper regarding additional claim detail captured, Adversary Proceedings, Notices of Participation, and upcoming bondholder objections.
John Sagen	5/7/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, J. Berman, M. Dubin and C. Schepper regarding additional claim detail captured, Adversary Proceedings, Notices of Participation, and upcoming bondholder objections.
Mark Zeiss	5/7/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, J. Sagen, J. Berman, M. Dubin and C. Schepper regarding additional claim detail captured, Adversary Proceedings, Notices of Participation, and upcoming bondholder objections.
Jay Herriman	5/8/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Sagen regarding claim waterfall drafts, upcoming bondholder objections, and claims categorized as Human Resources.
Jay Herriman	5/8/2019	1.5	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, A. Friedman and L. Stafford regarding bond objections
John Sagen	5/8/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss and K. Harmon regarding claim waterfall drafts, upcoming bondholder objections, and claims categorized as Human Resources.
Kara Harmon	5/8/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Sagen regarding claim waterfall drafts, upcoming bondholder objections, and claims categorized as Human Resources.
Kara Harmon	5/8/2019	1.5	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, A. Friedman and L. Stafford regarding bond objections

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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Mark Zeiss	5/8/2019	1.5	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, A. Friedman and L. Stafford regarding bond objections
Mark Zeiss	5/8/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Sagen regarding claim waterfall drafts, upcoming bondholder objections, and claims categorized as Human Resources.
Kara Harmon	5/9/2019	0.2	Participate in conference call with A. Friedman regarding bondholder claims objections
Jay Herriman	5/10/2019	0.3	Participate in call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, and L. Stafford related to bondholder objections.
John Sagen	5/10/2019	0.3	Participate in call with J. Herriman, M. Zeiss, K. Harmon, and L. Stafford related to bondholder objections.
Kara Harmon	5/10/2019	0.3	Participate in call with M. Zeiss, J. Herriman, K. Harmon, J. Sagen, L. Stafford and B. Cushing related to bondholder objections
Mark Zeiss	5/10/2019	0.3	Participate in call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, and L. Stafford related to bondholder objections.
Jay Herriman	5/13/2019	1.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, A. Friedman, L. Stafford and B. Cushing related to preparation of bond claims objections
John Sagen	5/13/2019	0.6	Participate in conference call with J. Herriman, M. Zeiss, and K. Harmon regarding exact duplicate / amendment claims, upcoming Omnibus Objections, and bondholder objections.
Kara Harmon	5/13/2019	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Sagen regarding exact duplicate / amendment claims, upcoming Omnibus Objections, and bondholder objections.
Kara Harmon	5/13/2019	1.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, A. Friedman, L. Stafford and B. Cushing related to preparation of bond claims objections
Mark Zeiss	5/13/2019	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Sagen regarding exact duplicate / amendment claims, upcoming Omnibus Objections, and bondholder objections.
Mark Zeiss	5/13/2019	1.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, A. Friedman, L. Stafford and B. Cushing related to preparation of bond claims objections
Jay Herriman	5/14/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, J. Berman, and C. Schepper regarding potential claims to be included in upcoming Omnibus Objections, Notices of Participation, and Secondary Outreaches
Jay Herriman	5/14/2019	0.3	Call with S. Martinez re: discuss claims status report

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	5/14/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Berman, and C. Schepper regarding potential claims to be included in upcoming Omnibus Objections, Notices of Participation, and Secondary Outreaches.
Kara Harmon	5/14/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, J. Berman, and C. Schepper regarding potential claims to be included in upcoming Omnibus Objections, Notices of Participation, and Secondary Outreaches.
Mark Zeiss	5/14/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, J. Berman, and C. Schepper regarding potential claims to be included in upcoming Omnibus Objections, Notices of Participation, and Secondary Outreaches.
Jay Herriman	5/16/2019	0.3	Participate in conference call with K. Harmon related to reconciled satisfied / no liability accounts payable claims
Kara Harmon	5/16/2019	0.3	Participate in conference call with J. Herriman related to reconciled satisfied / no liability accounts payable claims
Jay Herriman	5/17/2019	2.1	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, A. Friedman, L. Stafford, B. Cushing, and J. Esses regarding bondholder claim objections, claims categorized as Human Resources, a secondary outreach mailing and the Commonwealth
John Sagen	5/17/2019	2.1	Participate in a call with J. Herriman, M. Zeiss, K. Harmon, A. Friedman, L. Stafford, B. Cushing, and J. Esses regarding bondholder claim objections, claims categorized as Human Resources, a secondary outreach mailing and the Commonwealth waterfall.
Kara Harmon	5/17/2019	2.1	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, A. Friedman, L. Stafford, B. Cushing, and J. Esses regarding bondholder claim objections, claims categorized as Human Resources, a secondary outreach mailing and the Commonwealth
Mark Zeiss	5/17/2019	2.1	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, A. Friedman, L. Stafford, B. Cushing, and J. Esses regarding bondholder claim objections, claims categorized as Human Resources, a secondary outreach mailing
Jay Herriman	5/20/2019	0.6	Call with L. Stafford and A. Friedman re: discuss latest draft of ADR motion and creditor outreach letter
Jay Herriman	5/22/2019	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Sagen regarding the ADR and ACR Process, upcoming Omnibus Objections, and bondholder claim objections.
Jay Herriman	5/22/2019	0.8	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, L. Stafford, A. Friedman and B. Cushing regarding bondholder claims objections and objections to liquidate claims

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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	5/22/2019	0.6	Participate in conference call with J. Herriman, M. Zeiss, and K. Harmon regarding the ADR and ACR Process, upcoming Omnibus Objections, and bondholder claim objections.
Kara Harmon	5/22/2019	0.8	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, L. Stafford, A. Friedman and B. Cushing regarding bondholder claims objections and objections to liquidate claims
Kara Harmon	5/22/2019	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Sagen regarding the ADR and ACR Process, upcoming Omnibus Objections, and bondholder claim objections.
Mark Zeiss	5/22/2019	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Sagen regarding the ADR and ACR Process, upcoming Omnibus Objections, and bondholder claim objections
Mark Zeiss	5/22/2019	0.8	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, L. Stafford, A. Friedman and B. Cushing regarding bondholder claims objections and objections to liquidate claims
Jay Herriman	5/23/2019	0.6	Participate in conference call with M. Zeiss and A. Friedman regarding bond claim objections
Jay Herriman	5/23/2019	0.2	Participate in conference call with J. Herriman related to omnibus objections for reclassification of Debtors
Jay Herriman	5/23/2019	0.4	Participate in conference call with M. Zeiss related to bond claims including more than principal and interest for omnibus objections
Kara Harmon	5/23/2019	0.2	Participate in conference call with J. Herriman related to omnibus objections for reclassification of Debtors
Kara Harmon	5/23/2019	0.4	Participate in conference call with M. Zeiss related to bond claims including more than principal and interest for omnibus objections
Kara Harmon	5/23/2019	0.6	Participate in conference call with M. Zeiss and A. Friedman regarding bond claim objections
Jay Herriman	5/24/2019	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, A. Friedman, L. Stafford, and B. Cushing regarding bondholder claim objections, claims marked as duplicates / amendments, and the current status of outstanding objections.
Jay Herriman	5/24/2019	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, A. Friedman, L. Stafford, and B. Cushing regarding bondholder claim objections, claims marked as duplicates / amendments, and the current status of outstanding objections.
John Sagen	5/24/2019	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, A. Friedman, L. Stafford, and B. Cushing regarding bondholder claim objections, claims marked as duplicates / amendments, and the current status of outstanding objections.

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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	5/24/2019	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, A. Friedman, L. Stafford, and B. Cushing regarding bondholder claim objections, claims marked as duplicates / amendments, and the current status of outstanding objections.
Jay Herriman	5/28/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, J. Berman, and C. Schepper regarding updates to the claims register, potential claims to be included on upcoming omnibus objections, and secondary outreaches.
John Sagen	5/28/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Berman, and C. Schepper regarding updates to the claims register, potential claims to be included on upcoming omnibus objections, and secondary outreaches.
Kara Harmon	5/28/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, J. Berman, and C. Schepper regarding updates to the claims register, potential claims to be included on upcoming omnibus objections, and secondary outreaches.
Mark Zeiss	5/28/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, J. Berman, and C. Schepper regarding updates to the claims register, potential claims to be included on upcoming omnibus objections, and secondary outreaches
Jay Herriman	5/29/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding creditor's responses to objections, upcoming bondholder objections, and the UCC's response to the Procedure Motion and ADR Process.
Jay Herriman	5/29/2019	0.7	Participate in conference call with J. Herriman, M. Zeiss and K. Harmon regarding bond claims not covered by master proofs of claim.
Jay Herriman	5/29/2019	0.2	Participate in conference call with J. Herriman, K. Harmon and A. Friedman regarding duplicate bond claim objections and master proof of claim.
Jay Herriman	5/29/2019	0.5	Participate in conference call with M. Zeiss and K. Harmon regarding master bond claims
John Sagen	5/29/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, and K. Harmon regarding creditor's responses to objections, upcoming bondholder objections, and the UCC's response to the Procedure Motion and ADR Process.
Kara Harmon	5/29/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding creditor's responses to objections, upcoming bondholder objections, and the UCC's response to the Procedure Motion and ADR Process.
Kara Harmon	5/29/2019	0.7	Participate in conference call with J. Herriman, M. Zeiss and K. Harmon regarding bond claims not covered by master proofs of claim.

*Exhibit D*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
May 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	5/29/2019	0.5	Participate in conference call with M. Zeiss and K. Harmon regarding master bond claims
Kara Harmon	5/29/2019	0.7	Participate in conference call with A. Friedman and H. Ortiz regarding response to Debtors omnibus objection for exact duplicate claims
Kara Harmon	5/29/2019	0.2	Participate in conference call with J. Herriman, K. Harmon and A. Friedman regarding duplicate bond claim objections and master proof of claim.
Kara Harmon	5/29/2019	0.4	Participate in conference call with A. Friedman regarding omnibus objection response
Jay Herriman	5/30/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, L. Stafford, and A. Friedman regarding master bond claims and omnibus objections
Jay Herriman	5/30/2019	0.5	Participate in conference call with M. Zeiss, J. Herriman, and K. Harmon regarding bondholder claims objections
Jay Herriman	5/30/2019	0.2	Participate in conference call with J. Herriman and K. Harmon regarding CUSIP analysis for claims covered under master bond
Kara Harmon	5/30/2019	0.3	Participate in conference call with J. Herriman, K. Harmon, L. Stafford, B. Cushing and A. Friedman regarding responses to the Debtors omnibus
Kara Harmon	5/30/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, L. Stafford, and A. Friedman regarding master bond claims and omnibus objections
Kara Harmon	5/30/2019	0.2	Participate in conference call with J. Herriman and K. Harmon regarding CUSIP analysis for claims covered under master bond
Kara Harmon	5/30/2019	0.5	Participate in conference call with M. Zeiss, J. Herriman, and K. Harmon regarding bondholder claims objections
Jay Herriman	5/31/2019	0.3	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, A. Friedman, and B. Cushing regarding bondholder claim objections, bondholder claims asserting more than P&I, and the current status of outstanding objections.
John Sagen	5/31/2019	0.3	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, A. Friedman, and B. Cushing regarding bondholder claim objections, bondholder claims asserting more than P&I, and the current status of outstanding objections.
Kara Harmon	5/31/2019	0.3	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, A. Friedman, and B. Cushing regarding bondholder claim objections, bondholder claims asserting more than P&I, and the current status of outstanding objections.
Kara Harmon	5/31/2019	0.2	Participate in conference call with L. Stafford regarding omnibus objection responses and updated exhibits

***Exhibit D***

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
May 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Mark Zeiss	5/31/2019	0.3	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, A. Friedman, and B. Cushing regarding bondholder claim objections, bondholder claims asserting more than P&I, and the current status of outstanding objections.
<b>Subtotal</b>		<b>45.1</b>	
<b><i>Grand Total</i></b>		<b><u>953.6</u></b>	

*Exhibit E*

*Commonwealth of Puerto Rico  
Summary of Expense Detail by Category  
May 1, 2019 through May 31, 2019*

<i><u>Expense Category</u></i>	<i><u>Sum of Expenses</u></i>
Miscellaneous	\$2,421.13
	<i><b>Total</b></i>
	<b>\$2,421.13</b>



*Exhibit F*

***Commonwealth of Puerto Rico  
Expense Detail by Category  
May 1, 2019 through May 31, 2019***

***Miscellaneous***

<b>Professional/Service</b>	<b>Date</b>	<b>Expense</b>	<b>Expense Description</b>
Julie Hertzberg	5/30/2019	\$2,421.13	CMS Monthly Data Storage Fee
<b>Expense Category Total</b>		<b>\$2,421.13</b>	
<b><i>Grand Total</i></b>		<b><u>\$2,421.13</u></b>	

**Exhibit E**

**ALVAREZ & MARSAL NORTH AMERICA, LLC  
PROFESSIONAL SERVICES TIME DETAIL FOR THE THIRD INTERIM  
FEE APPLICATION PERIOD  
FEBRUARY 1, 2019 THROUGH MAY 31, 2019**

*Exhibit E*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	1/28/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/28/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/28/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/28/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/29/2019	2.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/29/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/29/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/29/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/30/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/30/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/30/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/30/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/31/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/31/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

*Exhibit E*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	1/31/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	1/31/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Bria Warren	2/1/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/1/2019	2.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	2/1/2019	2.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/1/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/1/2019	2.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/1/2019	1.9	Analyze bond claim reconciliation analysis, provide comments to K. Harmon
Jay Herriman	2/1/2019	0.4	Review and send workstream status update to client and counsel
John Sagen	2/1/2019	0.8	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/1/2019	1.1	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/1/2019	1.4	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/1/2019	1.6	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	2/1/2019	2.4	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	2/1/2019	1.4	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kevin O'Donnell	2/1/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/1/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

*Exhibit E*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	2/1/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/1/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/1/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/1/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	2/1/2019	1.1	Revise claims with Exact Duplicate objections that have now been expunged per Prime Clerk Register
Mark Zeiss	2/1/2019	0.8	Process Prime Clerk weekly register for claim amount changes
Mark Zeiss	2/1/2019	1.3	Process Prime Clerk weekly register for claimant, claim status changes
Mark Zeiss	2/1/2019	1.1	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	2/1/2019	1.3	Revise claims with Exact Duplicate objections whose surviving claims have now been expunged per Prime Clerk Register
Mark Zeiss	2/1/2019	1.1	Process Prime Clerk weekly register for new claims
Markus Traylor	2/1/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/1/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/1/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/1/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/1/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/1/2019	2.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	2/1/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kara Harmon	2/2/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
John Sagen	2/3/2019	1.2	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/3/2019	1.3	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	2/3/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and Open AP provided by the Commonwealth
Kara Harmon	2/3/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and Open AP provided by the Commonwealth
Bria Warren	2/4/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/4/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	2/4/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/4/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/4/2019	2.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/4/2019	1.9	Review claims marked for expungement objection
Jay Herriman	2/4/2019	0.1	Provide feedback on claims marked for expungement to M. Zeiss and K. Harmon
Jay Herriman	2/4/2019	1.4	Review accounts payable claims, updating claim classifications and claim synopsis.
John Sagen	2/4/2019	1.4	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/4/2019	1.7	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/4/2019	1.1	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation

*Exhibit E*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	2/4/2019	1.1	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Julie Hertzberg	2/4/2019	1.4	Review analysis related to claim expungement objections
Kara Harmon	2/4/2019	2.7	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Mark Zeiss	2/4/2019	2.2	Revise claims objections including initial duplicate bond claims objections on claims for summary reporting
Mark Zeiss	2/4/2019	2.1	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	2/4/2019	0.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/4/2019	0.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate of Puerto Rico - Claims Administration and Objections
Markus Traylor	2/4/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/4/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/4/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	2/4/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	2/4/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	2/4/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	2/4/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/5/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/5/2019	2.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.

*Exhibit E*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	2/5/2019	2.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/5/2019	3.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/5/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/5/2019	0.4	Email correspondence with V. Rivera re: questions related to historical disbursements file and open Accounts Payable file
Jay Herriman	2/5/2019	2.3	Review claims docketed as being related to various leys in order to determine next steps for reconciliation
Jay Herriman	2/5/2019	1.1	Review claims docketed as being related to various leys in order to determine next steps for reconciliation
John Sagen	2/5/2019	1.4	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/5/2019	1.2	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/5/2019	1.1	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/5/2019	1.3	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	2/5/2019	0.9	Prepare workbooks for invoices contained on both Open AP and Disbursements file for review by Commonwealth
Kara Harmon	2/5/2019	1.6	Prepare updated AP claim stratification by Debtor and amounts to prepare for discussion on reconciliation thresholds
Kara Harmon	2/5/2019	1.8	Analyze various contract claims to determine best course for reconciliation (AP vs. Rejection Damages)
Mark Zeiss	2/5/2019	2.4	Process weekly Prime Clerk register for changes in claim amounts
Mark Zeiss	2/5/2019	0.8	Process weekly Prime Clerk register for new claims
Mark Zeiss	2/5/2019	2.3	Process weekly Prime Clerk register for changes in claimants, claim status
Mark Zeiss	2/5/2019	1.3	Revise claims with Exact Duplicate objections whose surviving claims have now been expunged per Prime Clerk Register
Mark Zeiss	2/5/2019	1.7	Revise claims with Exact Duplicate objections that have now been expunged per Prime Clerk Register
Markus Traylor	2/5/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate



*Exhibit E*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Markus Traylor	2/5/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/5/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/5/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/5/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/5/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	2/5/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	2/5/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	2/5/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/6/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/6/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	2/6/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/6/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/6/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/6/2019	2.2	Review draft Omnibus Claim objection exhibits 22 - 29
John Sagen	2/6/2019	1.4	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation

*Exhibit E*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	2/6/2019	2.1	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/6/2019	1.8	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/6/2019	0.6	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Julie Hertzberg	2/6/2019	1.9	Review exhibits related to Omnibus objections 22 - 26
Kara Harmon	2/6/2019	0.2	Prepare updated workbook for creditor invoices contained both in open AP and in payments file for Commonwealth review
Kara Harmon	2/6/2019	0.7	Prepare sample reconciliation workbooks for discussions with the Commonwealth on go forward process
Kara Harmon	2/6/2019	1.3	Prepare claim summary report by Debtor to provide Commonwealth with reconciliation progress report
Kara Harmon	2/6/2019	0.4	Prepare update on workstreams to share with the Commonwealth
Mark Zeiss	2/6/2019	2.7	Draft Non-Cofina Exact Duplicate Claims to Claim Omnibus Exhibits
Mark Zeiss	2/6/2019	1.2	Draft Non-Cofina Amended Claims to Claim Omnibus Exhibits
Mark Zeiss	2/6/2019	2.4	Prepare draft Excel versions of Exact Duplicate claims exhibits, review claims
Mark Zeiss	2/6/2019	1.8	Prepare draft Excel versions of Amended claims exhibits, review claims
Markus Traylor	2/6/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/6/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/6/2019	0.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/6/2019	2.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/6/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/6/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

*Exhibit E*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Vincent Pena	2/6/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	2/6/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	2/6/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	2/6/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/7/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/7/2019	2.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	2/7/2019	2.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	2/7/2019	3.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	2/7/2019	1.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
John Sagen	2/7/2019	2.2	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation.
John Sagen	2/7/2019	1.9	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation.
John Sagen	2/7/2019	1.1	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation.
John Sagen	2/7/2019	2.4	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation.
John Sagen	2/7/2019	1.3	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation.
John Sagen	2/7/2019	0.6	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation.
Kara Harmon	2/7/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and Open AP provided by the Commonwealth.

*Exhibit E*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	2/7/2019	2.1	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	2/7/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and Open AP provided by the Commonwealth
Mark Zeiss	2/7/2019	1.8	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	2/7/2019	1.3	Process claim amounts changes, transfers per Prime Clerk weekly claims register
Mark Zeiss	2/7/2019	1.6	Prepare workbook for reviewing claims marked as amending by claimants including potential additional exact duplicates
Markus Traylor	2/7/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/7/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/7/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate of Puerto Rico - Claims Administration and Objections
Pablo Cervantes	2/7/2019	0.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/7/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/7/2019	0.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/7/2019	0.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/7/2019	1.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/7/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/7/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	2/7/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	2/7/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	2/7/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	2/7/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/8/2019	2.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/8/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	2/8/2019	2.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/8/2019	1.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/8/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
John Sagen	2/8/2019	2.2	Analyze listing of non-COFINA bond claims containing no CUSIP information to prepare for omnibus objections
John Sagen	2/8/2019	1.7	Analyze listing of non-COFINA bond claims containing no CUSIP information to prepare for omnibus objections
Kara Harmon	2/8/2019	2.9	Analyze listing of non-COFINA bond claims containing no CUSIP information to prepare for omnibus objections
Mark Zeiss	2/8/2019	2.3	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	2/8/2019	0.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/8/2019	0.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriateof Puerto Rico - Claims Administration and Objections

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Markus Traylor	2/8/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/8/2019	0.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/8/2019	0.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/8/2019	0.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/8/2019	0.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/8/2019	0.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/8/2019	0.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/8/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/8/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/8/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/8/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/8/2019	2.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	2/8/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Vincent Pena	2/8/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	2/11/2019	3.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/11/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/11/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	2/11/2019	2.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/11/2019	2.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/11/2019	3.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/11/2019	0.8	Review analysis related to bond claims to determine next steps in reconciliation
John Sagen	2/11/2019	1.9	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/11/2019	1.1	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/11/2019	1.4	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/11/2019	1.6	Analyze listing of non-COFINA bond claims containing no CUSIP information to prepare for omnibus objections
John Sagen	2/11/2019	0.8	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	2/11/2019	0.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Kara Harmon	2/11/2019	1.2	Analyze listing of non-COFINA bond claims containing no CUSIP information to prepare for omnibus objections
Kevin O'Donnell	2/11/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/11/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate



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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	2/11/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/11/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	2/11/2019	1.9	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	2/11/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/11/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/11/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/11/2019	0.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/11/2019	2.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/11/2019	1.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/11/2019	0.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/11/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/11/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/11/2019	2.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/11/2019	2.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Bria Warren	2/12/2019	2.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.



***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	2/12/2019	2.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	2/12/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/12/2019	2.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/12/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/12/2019	1.3	Review analysis related to bond claims to determine next steps for reconciliation and objection
John Sagen	2/12/2019	1.4	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/12/2019	2.3	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/12/2019	1.3	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	2/12/2019	1.1	Analyze listing of non-COFINA bond claims containing no CUSIP information to prepare for omnibus objections
Kara Harmon	2/12/2019	1.9	Continue analysis of non-COFINA bonds to prepare report of COFINA bondholders filing damages against Commonwealth
Kevin O'Donnell	2/12/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/12/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/12/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	2/12/2019	2.2	Process weekly Prime Clerk register for claims changes
Mark Zeiss	2/12/2019	2.3	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	2/12/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/12/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

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Time Detail by Activity by Professional  
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***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Markus Traylor	2/12/2019	0.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/12/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/12/2019	0.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/12/2019	2.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/12/2019	0.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/12/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/12/2019	2.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/12/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/12/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Bria Warren	2/13/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/13/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	2/13/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/13/2019	3.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/13/2019	2.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/13/2019	0.5	Review municipal bond claims, follow up with K. Harmon on same

***Commonwealth of Puerto Rico  
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***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	2/13/2019	1.8	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/13/2019	1.6	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/13/2019	2.1	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/13/2019	0.9	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	2/13/2019	1.6	Analyze listing of non-COFINA bond claims containing no CUSIP information to prepare for omnibus objections
Kevin O'Donnell	2/13/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/13/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/13/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/13/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	2/13/2019	1.8	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	2/13/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/13/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/13/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/13/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/13/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/13/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	2/13/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Bria Warren	2/14/2019	1.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/14/2019	2.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/14/2019	3.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	2/14/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/14/2019	2.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/14/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/14/2019	2.2	Review claims related to various utilities to determine next steps in the reconciliation process
Jay Herriman	2/14/2019	0.7	Review analysis related to bond claims to determine next steps for reconciliation and objection
John Sagen	2/14/2019	2.1	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/14/2019	1.9	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/14/2019	1.7	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/14/2019	1.8	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/14/2019	0.7	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/14/2019	1.3	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/14/2019	1.9	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	2/14/2019	2.3	Finalize review of non-COFINA bond claims containing no CUSIP to send report to J. Herriman and J. Hertzberg for review

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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	2/14/2019	1.7	Analyze damage claims for COFINA bondholders filed against Commonwealth to prepare suggestion on resolution for counsel
Kevin O'Donnell	2/14/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/14/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/14/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/14/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	2/14/2019	2.2	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	2/14/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate of Puerto Rico - Claims Administration and Objections
Markus Traylor	2/14/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/14/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/14/2019	0.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/14/2019	2.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Pablo Cervantes	2/14/2019	1.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/14/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/14/2019	2.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/14/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	2/14/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Bria Warren	2/15/2019	2.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/15/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	2/15/2019	3.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	2/15/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/15/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/15/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/15/2019	1.2	Prepare analysis if claims filed by the U.S. federal government
Jay Herriman	2/15/2019	1.9	Review contract rejection damage claims to determine next steps for reconciliation
Jay Herriman	2/15/2019	1.4	Review and update weekly workstream status presentation and send to client and counsel
John Sagen	2/15/2019	1.6	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/15/2019	1.1	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/15/2019	1.9	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/15/2019	1.4	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/15/2019	1.7	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/15/2019	1.7	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/15/2019	1.3	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Julie Hertzberg	2/15/2019	2.3	Analyze contract rejection damage claims summary report

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Julie Hertzberg	2/15/2019	0.5	Review and provide comments related to the weekly workstream update.
Kevin O'Donnell	2/15/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/15/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/15/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/15/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/15/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	2/15/2019	2.1	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	2/15/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/15/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Markus Traylor	2/15/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/15/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/15/2019	2.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/15/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
John Sagen	2/16/2019	1.2	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/16/2019	1.6	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/16/2019	1.8	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation



*Exhibit E*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	2/17/2019	1.9	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/17/2019	1.6	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/17/2019	2.2	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/17/2019	1.4	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Gerard Gigante	2/18/2019	2.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/18/2019	0.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/18/2019	2.3	Review claims related to municipal bonds prepping for objection as appropriate
Jay Herriman	2/18/2019	1.9	Review Human Resource related claims and associated analysis in prep of call with Proskauer
John Sagen	2/18/2019	1.4	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/18/2019	1.3	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/18/2019	1.6	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/18/2019	2.1	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/18/2019	1.8	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
Kara Harmon	2/18/2019	0.7	Analyze HR claim basis to prepare analysis on asserted basis for claims resolution discussions
Kara Harmon	2/18/2019	0.8	Analyze listing of non-COFINA bond claims containing no CUSIP information to prepare for omnibus objections
Bria Warren	2/19/2019	1.6	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Bria Warren	2/19/2019	2.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Bria Warren	2/19/2019	2.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Bria Warren	2/19/2019	3.1	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.



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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	2/19/2019	3.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/19/2019	2.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/19/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/19/2019	2.1	Review claims filed by various municipalities to determine treatment / reconciliation
Jay Herriman	2/19/2019	1.2	Prepare presentation related to setting claim reconciliation thresholds
Jay Herriman	2/19/2019	0.5	Review first draft of claims waterfall report, provide comments to K. Harmon
Jay Herriman	2/19/2019	0.9	Review / prepare analysis of claims filed by the U.S. Federal government
John Sagen	2/19/2019	1.2	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/19/2019	1.4	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/19/2019	1.6	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/19/2019	0.9	Analyze Federal Government proofs of claim and write synopsis on what the creditor is claiming.
John Sagen	2/19/2019	1.2	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/19/2019	1.9	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/19/2019	1.7	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
Julie Hertzberg	2/19/2019	0.5	Review claims reconciliation threshold recommendation presentation and provide feedback to J. Herriman
Kara Harmon	2/19/2019	1.7	Analyze non-COFINA bond claims to determine claim basis to formulate objections
Kara Harmon	2/19/2019	2.8	Prepare waterfall claims analysis for Commonwealth at the request of counsel
Kevin O'Donnell	2/19/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	2/19/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/19/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/19/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	2/19/2019	2.7	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	2/19/2019	2.8	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/19/2019	1.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/19/2019	1.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/19/2019	1.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/19/2019	1.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Thomas Salierno	2/19/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/19/2019	2.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/19/2019	1.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	2/19/2019	1.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/19/2019	0.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/19/2019	1.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/19/2019	1.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/19/2019	1.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Bria Warren	2/20/2019	2.1	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	2/20/2019	2.9	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Bria Warren	2/20/2019	2.7	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Bria Warren	2/20/2019	1.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Gerard Gigante	2/20/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/20/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/20/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/20/2019	0.2	Provide comments to K. Harmon on HR Claims analysis
Jay Herriman	2/20/2019	2.7	Review HR claim analysis in prep of call with Proskauer
Jay Herriman	2/20/2019	0.5	Review updated claims waterfall and provide comments to K. Harmon
John Sagen	2/20/2019	2.3	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/20/2019	0.9	Analyze asserted claim basis for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	2/20/2019	1.8	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/20/2019	1.4	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/20/2019	1.6	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/20/2019	1.7	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
Julie Hertzberg	2/20/2019	2.2	Analyze HR claims basis report in preparation of meeting with Proskauer
Kara Harmon	2/20/2019	0.6	Analyze open AP from Commonwealth to validate duplication explanation between Open AP and Payments files
Kara Harmon	2/20/2019	2.6	Prepare analysis of filed HR claims to send to J. Herriman and counsel for review
Kara Harmon	2/20/2019	1.3	Prepare updated Commonwealth waterfall claims analysis per comments from J. Herriman

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	2/20/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/20/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/20/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	2/20/2019	0.8	Process Prime Clerk weekly register for new claims
Mark Zeiss	2/20/2019	1.9	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Mark Zeiss	2/20/2019	2.2	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	2/20/2019	1.2	Process Prime Clerk weekly register for claim amount changes
Mark Zeiss	2/20/2019	1.1	Process Prime Clerk weekly register for claimant, claim status changes
Markus Traylor	2/20/2019	1.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/20/2019	1.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/20/2019	1.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/20/2019	1.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/20/2019	1.1	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Thomas Salierno	2/20/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/20/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/20/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	2/20/2019	0.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/20/2019	1.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Vincent Pena	2/20/2019	1.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/20/2019	1.1	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/20/2019	2.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/20/2019	1.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/20/2019	0.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Gerard Gigante	2/21/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/21/2019	2.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/21/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/21/2019	2.9	Review HR claims analysis and associated claims to determine next steps in reconciliation process
John Sagen	2/21/2019	1.3	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/21/2019	1.6	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/21/2019	1.8	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/21/2019	1.7	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/21/2019	1.8	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
Kara Harmon	2/21/2019	0.2	Analyze first pass of unknown claims synopsis to provide feedback on claim comments
Kara Harmon	2/21/2019	1.7	Analyze filed bond damages claims against Commonwealth to provide analysis for counsel
Kara Harmon	2/21/2019	0.8	Analyze legal claims from J. Sagen to prepare revised claim categories for reconciliation
Kara Harmon	2/21/2019	0.8	Prepare modification to Commonwealth waterfall claims analysis
Kevin O'Donnell	2/21/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	2/21/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/21/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/21/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	2/21/2019	2.9	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	2/21/2019	1.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/21/2019	2.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/21/2019	1.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/21/2019	1.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Thomas Salierno	2/21/2019	2.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/21/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/21/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	2/21/2019	0.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/21/2019	0.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/21/2019	1.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/21/2019	0.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/21/2019	2.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/21/2019	1.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/21/2019	1.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	2/22/2019	2.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/22/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/22/2019	1.3	Review sample exact duplicate and amended claims in prep of including on Omnibus objections
Jay Herriman	2/22/2019	1.7	Review HR claims analysis and associated claims to determine next steps in reconciliation process
John Sagen	2/22/2019	1.1	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/22/2019	1.7	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/22/2019	2.1	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/22/2019	1.4	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
Kevin O'Donnell	2/22/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/22/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/22/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/22/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	2/22/2019	1.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Mark Zeiss	2/22/2019	1.6	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	2/22/2019	2.1	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/22/2019	0.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/22/2019	0.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation



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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	2/22/2019	2.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/22/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/22/2019	2.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	2/22/2019	1.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/22/2019	1.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/22/2019	0.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/22/2019	0.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/22/2019	0.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/22/2019	1.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/22/2019	0.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
John Sagen	2/23/2019	1.3	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/23/2019	1.4	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
Vincent Pena	2/23/2019	1.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/23/2019	1.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/23/2019	0.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/23/2019	2.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/23/2019	0.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/23/2019	0.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/23/2019	0.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.



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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Vincent Pena	2/23/2019	0.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/23/2019	0.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Gerard Gigante	2/24/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
John Sagen	2/24/2019	2.4	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
Gerard Gigante	2/25/2019	1.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/25/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/25/2019	2.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/25/2019	2.1	Review human resource related claims asserted over \$10 million, prepare summary for discussion with counsel
John Sagen	2/25/2019	0.8	Analyze claims docketed as Administrative Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/25/2019	1.4	Analyze claims docketed as Administrative Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/25/2019	1.1	Analyze claims docketed as Acquired Rights to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/25/2019	0.8	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/25/2019	0.8	Analyze claims docketed as Annuity Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/25/2019	1.8	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
Kara Harmon	2/25/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Kara Harmon	2/25/2019	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	2/25/2019	0.7	Analyze finalized asserted claim basis categories for HR claims to determine population for further review
Kevin O'Donnell	2/25/2019	0.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/25/2019	2.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/25/2019	2.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/25/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	2/25/2019	1.6	Review Amended claims for claims objection Omni processing
Mark Zeiss	2/25/2019	2.1	Review Exact Duplicate claims for claims objection Omni processing
Markus Traylor	2/25/2019	1.3	Analyze CPR claims docketed as Unknown to determine correct categorization by reviewing claim details, update CPR claims categorization in preparation for final reconciliation.
Markus Traylor	2/25/2019	1.1	Analyze CPR claims docketed as Unknown to determine correct categorization by reviewing claim details, update CPR claims categorization in preparation for final reconciliation.
Markus Traylor	2/25/2019	1.3	Analyze CPR claims docketed as Unknown to determine correct categorization by reviewing claim details, update CPR claims categorization in preparation for final reconciliation.
Thomas Salierno	2/25/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/25/2019	1.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/25/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	2/25/2019	2.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/25/2019	1.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/25/2019	0.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Vincent Pena	2/25/2019	2.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/25/2019	2.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/25/2019	1.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/25/2019	1.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Bria Warren	2/26/2019	2.6	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Bria Warren	2/26/2019	2.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Gerard Gigante	2/26/2019	2.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/26/2019	2.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/26/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/26/2019	3.2	Review human resource related claims asserted over \$10 million, prepare summary for discussion with counsel
John Sagen	2/26/2019	0.3	Analyze claims docketed as Bankruptcy Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/26/2019	1.8	Analyze claims docketed as Miscellaneous Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/26/2019	1.4	Analyze claims docketed as Miscellaneous Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/26/2019	0.6	Analyze claims docketed as Miscellaneous Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/26/2019	0.9	Analyze claims docketed as Bank/Financial Institution Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/26/2019	0.8	Analyze claims docketed as Assisted Living Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	2/26/2019	2.7	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed
Kara Harmon	2/26/2019	2.3	Analyze newly reclassified litigation claims to determine population for supplement to the DOJ
Kara Harmon	2/26/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Kevin O'Donnell	2/26/2019	2.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/26/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/26/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/26/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	2/26/2019	1.1	Process Prime Clerk weekly register for claimant, claim status changes
Mark Zeiss	2/26/2019	0.9	Process Prime Clerk weekly register for new claims
Mark Zeiss	2/26/2019	1.4	Process Prime Clerk weekly register for claim amount changes
Mark Zeiss	2/26/2019	1.8	Review Exact Duplicate claims for claims objection Omni processing
Mark Zeiss	2/26/2019	1.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation
Markus Traylor	2/26/2019	1.2	Analyze CPR claims docketed as Unknown to determine correct categorization by reviewing claim details, update CPR claims categorization in preparation for final reconciliation.
Markus Traylor	2/26/2019	0.4	Analyze CPR claims docketed as Unknown to determine correct categorization by reviewing claim details, update CPR claims categorization in preparation for final reconciliation.
Markus Traylor	2/26/2019	1.5	Analyze CPR claims docketed as Unknown to determine correct categorization by reviewing claim details, update CPR claims categorization in preparation for final reconciliation.
Thomas Salierno	2/26/2019	2.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/26/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	2/26/2019	1.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	2/26/2019	2.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/26/2019	2.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/26/2019	1.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/26/2019	1.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/26/2019	1.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/26/2019	2.1	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Bria Warren	2/27/2019	2.7	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Bria Warren	2/27/2019	2.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Gerard Gigante	2/27/2019	3.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/27/2019	2.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Gerard Gigante	2/27/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/27/2019	1.6	Continued research of claims with asserted value over \$10 million.
Jay Herriman	2/27/2019	0.2	Prepare email correspondence to client, counsel and Promesa board related to duplicate claim objections
Jay Herriman	2/27/2019	2.8	Review exact duplicate and amended claims in prep of listing on Omnibus objection
Jay Herriman	2/27/2019	0.7	Participate in conference call with J. Herriman, J. Hertzberg, K. Harmon, L. Stafford, A. Friedman, J. Crawley and B. Cushing related to HR claims objections, COFINA and ERS bond claims filed against the Commonwealth and supplemental claims outreach
John Sagen	2/27/2019	1.1	Analyze claims docketed as Commercial Obligation Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	2/27/2019	0.6	Analyze non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed.
John Sagen	2/27/2019	1.2	Analyze claims docketed as Compensation Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/27/2019	0.8	Analyze claims docketed as Breach of Contract/Violation of Statute Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/27/2019	0.7	Analyze claims docketed as Complaint Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Julie Hertzberg	2/27/2019	1.7	Review draft Omnibus objections exhibits for Commonwealth exact duplicate and amended claims
Kara Harmon	2/27/2019	1.4	Prepare report of non-P&I claims by bond type for review with J. Herriman (A&M)
Kara Harmon	2/27/2019	0.7	Participate in conference call with J. Herriman, J. Hertzberg, K. Harmon, L. Stafford, A. Friedman, J. Crawley and B. Cushing related to HR claims objections, COFINA and ERS bond claims filed against the Commonwealth and supplemental claims outreach.
Kara Harmon	2/27/2019	1.2	Continue analysis non-COFINA bond claims asserted claim basis to prepare claims for objection, as needed
Kara Harmon	2/27/2019	0.9	Prepare report of COFINA bondholder damages claims filed at Commonwealth for review and discussions with counsel
Kevin O'Donnell	2/27/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/27/2019	2.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/27/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Mark Zeiss	2/27/2019	1.2	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	2/27/2019	1.6	Review Exact Duplicate claims for claims objection Omni processing
Markus Traylor	2/27/2019	1.3	Analyze CPR claims docketed as Unknown to determine correct categorization by reviewing claim details, update CPR claims categorization in preparation for final reconciliation.

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Markus Traylor	2/27/2019	1.5	Analyze CPR claims docketed as Unknown to determine correct categorization by reviewing claim details, update CPR claims categorization in preparation for final reconciliation.
Markus Traylor	2/27/2019	1.4	Analyze CPR claims docketed as Unknown to determine correct categorization by reviewing claim details, update CPR claims categorization in preparation for final reconciliation.
Thomas Salierno	2/27/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/27/2019	1.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/27/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	2/27/2019	1.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/27/2019	1.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/27/2019	2.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/27/2019	1.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/27/2019	1.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/27/2019	2.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/27/2019	1.1	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/27/2019	1.1	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Bria Warren	2/28/2019	2.7	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Bria Warren	2/28/2019	2.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Bria Warren	2/28/2019	2.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Gerard Gigante	2/28/2019	2.1	Analyze claims docketed as HR monetary claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.



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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	2/28/2019	2.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	2/28/2019	2.1	Continued research of claims with asserted value over \$10 million.
Jay Herriman	2/28/2019	1.8	Review exact duplicate and amended claims in prep of listing on Omnibus objection
John Sagen	2/28/2019	1.6	Analyze claims docketed as Contingent Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/28/2019	1.6	Analyze claims docketed as Damages Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/28/2019	1.3	Analyze claims docketed as Contribution Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/28/2019	2.3	Analyze claims docketed as Contingent Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	2/28/2019	1.8	Analyze claims docketed as Damages Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Julie Hertzberg	2/28/2019	1.9	Review summary of claims valued at greater than \$10 million for inclusion on upcoming claim objections
Kara Harmon	2/28/2019	2.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Kara Harmon	2/28/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Kara Harmon	2/28/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files provided by the Commonwealth
Kevin O'Donnell	2/28/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/28/2019	2.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Kevin O'Donnell	2/28/2019	1.0	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate



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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Mark Zeiss	2/28/2019	1.3	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	2/28/2019	2.1	Review Exact Duplicate claims for claims objection Omni processing
Mark Zeiss	2/28/2019	1.8	Review Exact Duplicate claims for claims objection Omni processing
Markus Traylor	2/28/2019	1.4	Analyze CPR claims docketed as Unknown to determine correct categorization by reviewing claim details, update CPR claims categorization in preparation for final reconciliation.
Markus Traylor	2/28/2019	1.4	Analyze CPR claims docketed as Unknown to determine correct categorization by reviewing claim details, update CPR claims categorization in preparation for final reconciliation.
Markus Traylor	2/28/2019	1.4	Analyze CPR claims docketed as Unknown to determine correct categorization by reviewing claim details, update CPR claims categorization in preparation for final reconciliation.
Thomas Salierno	2/28/2019	1.3	Analyze claims docketed as Injury, Insurance, Judicial, or Pension to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	2/28/2019	2.5	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Thomas Salierno	2/28/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Vincent Pena	2/28/2019	1.3	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/28/2019	1.2	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/28/2019	1.5	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/28/2019	1.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/28/2019	1.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/28/2019	1.4	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/28/2019	1.1	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.
Vincent Pena	2/28/2019	2.0	Review claims with type Unknown per Prime Clerk category providing synopsis of claims for further claims reconciliation.

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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	3/1/2019	1.9	Analyze claims docketed as HR monetary claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/1/2019	2.0	Analyze claims docketed as HR monetary claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/1/2019	2.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate
Jay Herriman	3/1/2019	1.9	Review bond claim CUSIP mapping process in prep of prepping Omnibus objection exhibits
John Sagen	3/1/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/1/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/1/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/1/2019	0.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/1/2019	1.4	Analyze claims docketed as Debt Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/1/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/1/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/1/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/1/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/1/2019	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/1/2019	0.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	3/1/2019	0.7	Prepare updated workstream and open issues report for distribution to client and counsel
Kevin O'Donnell	3/1/2019	0.2	Analyze claims docketed as Indefinite to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation
Kevin O'Donnell	3/1/2019	0.2	Analyze claims docketed as Improper Discounts; Mortgage Loan to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation
Kevin O'Donnell	3/1/2019	0.2	Analyze claims docketed as Improvement to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation
Kevin O'Donnell	3/1/2019	0.1	Analyze claims docketed as Health Department to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation
Kevin O'Donnell	3/1/2019	2.0	Analyze claims docketed as Improper Discounts to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation
Kevin O'Donnell	3/1/2019	2.0	Analyze claims docketed as Incentives to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation
Kevin O'Donnell	3/1/2019	2.0	Analyze claims docketed as Improper Discounts to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation
Kevin O'Donnell	3/1/2019	0.5	Analyze claims docketed as Hybrid Money to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation
Kevin O'Donnell	3/1/2019	0.2	Analyze claims docketed as Indefinite to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation
Mark Zeiss	3/1/2019	1.4	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Thomas Salierno	3/1/2019	2.3	Analyze claims docketed as Injury, Insurance, Judicial, or Pension to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/1/2019	1.5	Analyze claims docketed as Injury, Insurance, Judicial, or Pension to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/1/2019	1.5	Analyze claims docketed as Injury, Insurance, Judicial, or Pension to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	3/2/2019	0.7	Analyze claims docketed as Disability Claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Jay Herriman	3/3/2019	0.4	Prepare and send workstream status update to client and counsel
Mark Zeiss	3/3/2019	2.9	Revise Exact Duplicate Omnibus Exhibits removing entries that on further review of Proof of Claim images are not exact duplicates
Bria Warren	3/4/2019	0.1	Analyze claims docketed as "HR - Negotiated" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/4/2019	2.2	Analyze claims docketed as "HR - Money Owed" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/4/2019	1.7	Analyze claims docketed as HR Professional Services to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/4/2019	1.4	Analyze claims docketed as HR Provision of Services to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/4/2019	0.9	Analyze claims docketed as HR Property Lease to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/4/2019	2.6	Analyze claims docketed as HR PREPA to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Jay Herriman	3/4/2019	1.1	Continued review of claims filed with amounts greater than \$500 m, mark for objection as appropriate
Jay Herriman	3/4/2019	1.3	Review tax refund claims in prep of meeting with the Commonwealth to discuss next steps in reconciliation
John Sagen	3/4/2019	0.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/4/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/4/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/4/2019	0.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	3/4/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/4/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/4/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/4/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/4/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/4/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kevin O'Donnell	3/4/2019	0.9	Analyze claims docketed as HR - Index Claim to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/4/2019	2.4	Analyze claims docketed as HR - Index Claim to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/4/2019	1.8	Analyze claims docketed as HR - Index Claim to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/4/2019	0.9	Analyze claims docketed as HR - Index Claim to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Mark Zeiss	3/4/2019	2.8	Draft Seven Exact Duplicate Omnibus Exhibits comprising 3455 claims
Mark Zeiss	3/4/2019	2.3	Review Seven Exact Duplicate Omnibus Exhibits, providing comments, Excel extracts
Thomas Salierno	3/4/2019	2.6	Analyze claims docketed as HR - Injury to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/4/2019	1.4	Analyze claims docketed as HR - Insurance to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.

*Exhibit E*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	3/4/2019	1.4	Analyze claims docketed as HR - Injury to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Bria Warren	3/5/2019	2.8	Analyze claims docketed as "HR - Money Owed" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/5/2019	1.1	Analyze claims docketed as "HR - Money Owed" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/5/2019	0.1	Analyze claims docketed as "HR - Notification" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/5/2019	0.9	Analyze claims docketed as HR Refund to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/5/2019	2.3	Analyze claims docketed as HR Reclassification to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/5/2019	2.8	Analyze claims docketed as HR Reclassification to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Jay Herriman	3/5/2019	2.1	Review completed Claim Reconciliation Worksheets in prep of onsite meeting with accounts payable teams
Jay Herriman	3/5/2019	1.8	Review tax credit claims, prep summary for discussion with Commonwealth on reconciliation process
John Sagen	3/5/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/5/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/5/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/5/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/5/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/5/2019	2.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	3/5/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/5/2019	2.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kevin O'Donnell	3/5/2019	2.2	Analyze claims docketed as HR - Index Claim to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/5/2019	1.7	Analyze claims docketed as HR - Index Claim to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/5/2019	1.4	Analyze claims docketed as HR - Partner of AEELA to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/5/2019	2.2	Analyze claims docketed as HR - Partner of AEELA to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Mark Zeiss	3/5/2019	1.2	Process 3/4 weekly Prime Clerk claims register for new claimants and claims
Thomas Salierno	3/5/2019	1.9	Analyze claims docketed as HR - Judicial to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/5/2019	1.8	Analyze claims docketed as HR - Judicial to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/5/2019	1.8	Analyze claims docketed as HR - Insurance to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Bria Warren	3/6/2019	2.1	Analyze claims docketed as "HR - Money Owed" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/6/2019	0.8	Analyze claims docketed as "HR - Money Retained" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/6/2019	0.9	Analyze claims docketed as "HR - Money Paid" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/6/2019	0.9	Analyze claims docketed as "HR - Money Unpaid" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	3/6/2019	2.6	Analyze claims docketed as HR Reimbursement to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/6/2019	2.1	Analyze claims docketed as HR Reimbursement to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/6/2019	2.3	Analyze claims docketed as HR Reimbursement to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Jay Herriman	3/6/2019	1.1	Continued review of tax refund claims in prep of meeting with the commonwealth
John Sagen	3/6/2019	0.9	Analyze claims categorized as tax refund to prepare claims workbook for review and reconciliation by the Department of Treasury
John Sagen	3/6/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/6/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/6/2019	1.3	Analyze claims categorized as tax refund to prepare claims workbook for review and reconciliation by the Department of Treasury
John Sagen	3/6/2019	1.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/6/2019	1.4	Analyze claims categorized as tax refund to prepare claims workbook for review and reconciliation by the Department of Treasury
John Sagen	3/6/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/6/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/6/2019	2.8	Analyze claims categorized as tax refund to prepare claims workbook for review and reconciliation by the Department of Treasury
Kara Harmon	3/6/2019	3.2	Analyze claims categorized as tax refund to prepare claims workbook for review and reconciliation by the Department of Treasury
Kara Harmon	3/6/2019	1.4	Analyze claims categorized as tax refund to prepare claims workbook for review and reconciliation by the Department of Treasury



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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	3/6/2019	1.9	Analyze claims categorized as tax refund to prepare claims workbook for review and reconciliation by the Department of Treasury
Kevin O'Donnell	3/6/2019	2.3	Analyze claims docketed as HR - Index Claim to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/6/2019	1.8	Analyze claims docketed as HR - Index Claim to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/6/2019	1.4	Analyze claims docketed as HR - Index Claim to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/6/2019	1.2	Analyze claims docketed as HR - Index Claim to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Mark Zeiss	3/6/2019	1.8	Revise Seven Exact Duplicate Omnibus Exhibits, soft-copy reports for Omni number changes
Mark Zeiss	3/6/2019	2.1	Process 3/4 weekly Prime Clerk claims register claim, claim amount changes
Markus Traylor	3/6/2019	0.4	Analyze claims docketed as HR - Tax to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/6/2019	1.2	Analyze claims docketed as HR - Tax to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/6/2019	1.2	Analyze claims docketed as HR - Tax to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/6/2019	0.6	Analyze claims docketed as HR - Tax to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/6/2019	1.2	Analyze claims docketed as HR - Tax to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/6/2019	1.1	Analyze claims docketed as HR - Tax to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/6/2019	1.4	Analyze claims docketed as HR - Injury to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.

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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	3/6/2019	2.3	Analyze claims docketed as HR - Provision of Services to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/6/2019	1.3	Analyze claims docketed as HR - Provision of Services to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Bria Warren	3/7/2019	1.2	Analyze claims docketed as "HR - Others" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/7/2019	0.7	Analyze claims docketed as "HR - Money Unpaid" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/7/2019	1.0	Analyze claims docketed as "HR - Money Withheld" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/7/2019	2.7	Analyze claims docketed as "HR - Money Withheld" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/7/2019	2.8	Analyze claims docketed as HR Retention to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/7/2019	2.2	Analyze claims docketed as HR Schedule D to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/7/2019	1.3	Analyze claims docketed as HR Schedule E to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Jay Herriman	3/7/2019	2.1	Prepare materials needed for onsite visit to the Commonwealth
John Sagen	3/7/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/7/2019	1.8	Analyze claims categorized as tax refund to prepare claims workbook for review and reconciliation by the Department of Treasury
John Sagen	3/7/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/7/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	3/7/2019	1.2	Analyze claims categorized as tax refund to prepare claims workbook for review and reconciliation by the Department of Treasury
John Sagen	3/7/2019	1.1	Analyze claims categorized as tax refund to prepare claims workbook for review and reconciliation by the Department of Treasury
John Sagen	3/7/2019	0.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/7/2019	1.1	Analyze claims docketed as services provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	3/7/2019	2.3	Analyze claims categorized as tax refund to prepare claims workbook for review and reconciliation by the Department of Treasury
Kara Harmon	3/7/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/7/2019	1.7	Analyze claims categorized as tax refund to prepare claims workbook for review and reconciliation by the Department of Treasury
Kara Harmon	3/7/2019	0.6	Analyze certain claims categorized as human resources where creditor asserted contradicting claim basis to provide synopsis of claim OR reclassify, as needed
Kara Harmon	3/7/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/7/2019	0.6	Analyze claims categorized as tax refund to prepare claims workbook for review and reconciliation by the Department of Treasury
Kara Harmon	3/7/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kevin O'Donnell	3/7/2019	0.2	Analyze claims docketed as HR - Personal Loan to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/7/2019	1.4	Analyze claims docketed as HR - Payment to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/7/2019	1.5	Analyze claims docketed as HR - Personal Injury to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	3/7/2019	1.3	Analyze claims docketed as HR - Payment to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/7/2019	1.1	Analyze claims docketed as HR - Title III to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/7/2019	0.4	Analyze claims docketed as HR - Corporation of the Interest Fund to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/7/2019	1.2	Analyze claims docketed as HR - Corporation of the Interest Fund to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/7/2019	1.1	Analyze claims docketed as HR - Corporation of the Interest Fund to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/7/2019	1.3	Analyze claims docketed as HR - Title III to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/7/2019	1.3	Analyze claims docketed as HR - Title III to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/7/2019	1.4	Analyze claims docketed as HR - Injury Services to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/7/2019	2.3	Analyze claims docketed as HR - Provision of Services to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/7/2019	1.9	Analyze claims docketed as HR - Injury Services to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Bria Warren	3/8/2019	0.4	Analyze claims docketed as "HR - Financial Obligations" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/8/2019	1.6	Analyze claims docketed as "HR - Government" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/8/2019	2.1	Analyze claims docketed as "HR - Government" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	3/8/2019	0.1	Analyze claims docketed as "HR - Flags" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/8/2019	1.5	Analyze claims docketed as HR Schedule G to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/8/2019	2.9	Analyze claims docketed as HR Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/8/2019	1.2	Analyze claims docketed as HR Schedule F to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/8/2019	0.4	Update claims incorrectly docketed as Human Resources in A&M's system BART with the correct claim type.
John Sagen	3/8/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/8/2019	1.8	Analyze asserted contracts in various filed claims to compare contract numbers to master list provided by the Commonwealth
John Sagen	3/8/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	3/8/2019	1.7	Analyze claims incorrectly docketed as Human Resources to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/8/2019	1.4	Analyze asserted contracts in various filed claims to compare contract numbers to master list provided by the Commonwealth
Kara Harmon	3/8/2019	2.9	Finish preparation of claims reconciliation workbooks to be shared with appropriate agencies for final resolution
Kara Harmon	3/8/2019	2.3	Prepare claim detail workbook to correspond with completed claims reconciliation workbooks for department review
Kara Harmon	3/8/2019	0.3	Analyze A&M second interim fee application to provide comments on workstream descriptions
Kara Harmon	3/8/2019	0.4	Prepare updated Claims Process - Workstream Update Week for week Ending 3.9.2019
Kara Harmon	3/8/2019	0.9	Analyze asserted contracts in various filed claims to compare contract numbers to master list provided by the Commonwealth
Kara Harmon	3/8/2019	1.1	Prepare updated HR claim basis report to capture updates from HR claims review process
Kevin O'Donnell	3/8/2019	2.3	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	3/8/2019	1.4	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/8/2019	2.2	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/8/2019	1.8	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Mark Zeiss	3/8/2019	2.4	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	3/8/2019	1.1	Analyze claims docketed as HR - Trainings and Workshops to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/8/2019	1.2	Analyze claims docketed as HR - Title III to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/8/2019	1.1	Analyze claims docketed as HR - Title III to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/8/2019	0.6	Analyze claims docketed as HR - Trainings and Workshops to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/8/2019	0.6	Analyze claims docketed as HR - Trainings and Workshops to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/8/2019	1.3	Analyze claims docketed as HR - Trainings and Workshops to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/8/2019	1.2	Analyze claims docketed as HR - Trainings and Workshops to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/8/2019	2.1	Analyze claims docketed as HR - Provision of Services to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/8/2019	0.9	Analyze claims docketed as HR - Provision of Services to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/8/2019	2.2	Analyze claims docketed as HR - Provision of Services to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	3/9/2019	1.4	Analyze claims docketed as HR Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Jay Herriman	3/9/2019	0.5	Finalize workstream update deck and send to counsel, Promesa board and Title III representatives
John Sagen	3/9/2019	2.1	Analyze asserted contracts in various filed claims to compare contract numbers to master list provided by the Commonwealth
John Sagen	3/9/2019	2.3	Analyze asserted contracts in various filed claims to compare contract numbers to master list provided by the Commonwealth
Kara Harmon	3/9/2019	2.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	3/10/2019	2.8	Prepare materials for discussion during onsite meetings with Title III entity representatives
Kara Harmon	3/10/2019	1.2	Analyze HR claims per comments from A&M team to determine proper categorization of claims for further reconciliation
Kara Harmon	3/10/2019	2.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/10/2019	1.3	Prepare updated Commonwealth waterfall claims analysis for discussions with client
Kara Harmon	3/10/2019	1.9	Begin preparation of updated Commonwealth waterfall for discussion in meetings scheduled for 3/11 and 3/12
Bria Warren	3/11/2019	2.7	Analyze claims docketed as "HR - Government" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/11/2019	2.3	Analyze claims docketed as "HR - Government" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/11/2019	2.3	Analyze claims docketed as HR Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/11/2019	2.2	Analyze claims docketed as HR Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/11/2019	2.7	Analyze claims docketed as HR Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Jay Herriman	3/11/2019	2.4	Analyze HR claims based on discussion with M. Mahmud during 3/11/2019 meeting



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	3/11/2019	1.1	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	3/11/2019	2.7	Begin analysis of additional HR claims for review based upon discussions with M. Mahmud in meetings on 3/11
Kara Harmon	3/11/2019	0.9	Begin preparation of accounts payable workbooks by asserted department for reconciliation per meetings on 3/11
Mark Zeiss	3/11/2019	1.2	Reconcile non-debtor or deficient bond claims based on CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	3/11/2019	1.8	Reconcile Commonwealth bond claims based on CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	3/11/2019	1.1	Review Commonwealth General Obligation bonds for beneficial bondholders and Direct Participants for claims reconciliation
Markus Traylor	3/11/2019	1.4	Analyze claims docketed as HR - Transfer to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/11/2019	1.3	Analyze claims docketed as HR - Trainings and Workshops to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/11/2019	1.2	Analyze claims docketed as HR - Trainings and Workshops to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/11/2019	1.3	Analyze claims docketed as HR - Trainings and Workshops to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/11/2019	1.6	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/11/2019	2.1	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/11/2019	1.7	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Bria Warren	3/12/2019	2.9	Analyze claims docketed as "HR - Government" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/12/2019	2.7	Analyze claims docketed as "HR - Government" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.



*Exhibit E*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	3/12/2019	2.9	Analyze claims docketed as HR Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/12/2019	2.0	Analyze claims docketed as HR Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/12/2019	2.4	Analyze claims docketed as HR Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Jay Herriman	3/12/2019	2.1	Review completed claim reconciliation worksheets in prep of meetings with Title III agencies
Jay Herriman	3/12/2019	1.8	Analyze claims without classification to determine proper treatment of claim
John Sagen	3/12/2019	0.6	Analyze asserted Agency / Department information for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	3/12/2019	0.7	Analyze asserted Agency / Department information for claims categorized as Human Resources to properly categorize for reconciliation
John Sagen	3/12/2019	0.9	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/12/2019	1.2	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	3/12/2019	1.2	Prepare updated claims reconciliation workbook master file to prepare agency documents per meetings on 3/12
Kara Harmon	3/12/2019	1.7	Prepare updated accounts payable master file to incorporate comments from meetings on 3/11
Kara Harmon	3/12/2019	1.8	Prepare updated HR claims analysis report per discussions with M. Mumud and O. Rodriguez
Kevin O'Donnell	3/12/2019	1.8	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/12/2019	2.2	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/12/2019	2.4	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/12/2019	0.3	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Mark Zeiss	3/12/2019	2.2	Process Prime Clerk weekly register for claim amount changes
Mark Zeiss	3/12/2019	0.9	Process Prime Clerk weekly register for claimant, claim status changes
Mark Zeiss	3/12/2019	0.8	Process Prime Clerk weekly register for new claims
Markus Traylor	3/12/2019	1.2	Analyze claims docketed as HR - Undetermined to verify correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/12/2019	1.3	Analyze claims docketed as HR - Undetermined to verify correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/12/2019	1.2	Analyze claims docketed as HR - Transfer to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/12/2019	1.8	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/12/2019	2.2	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/12/2019	1.3	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Bria Warren	3/13/2019	2.4	Analyze claims docketed as "HR - Government" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/13/2019	2.9	Analyze claims docketed as "HR - Government" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/13/2019	1.9	Analyze claims docketed as HR Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/13/2019	2.6	Analyze claims docketed as HR Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/13/2019	2.9	Analyze claims docketed as HR Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/13/2019	2.8	Analyze claims docketed as HR Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	3/13/2019	1.7	Review responses provided by claimants from secondary outreach related to AP claims
Jay Herriman	3/13/2019	0.3	Review AP claims reconciliation instructions to be provided to Title III agencies
John Sagen	3/13/2019	1.9	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
John Sagen	3/13/2019	0.3	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/13/2019	2.2	Prepare system to identify and track reconciliation workbooks at the agency level
John Sagen	3/13/2019	1.7	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
John Sagen	3/13/2019	1.6	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
John Sagen	3/13/2019	1.3	Prepare system to identify and track reconciliation workbooks at the agency level
John Sagen	3/13/2019	1.5	Prepare system to identify and track reconciliation workbooks at the agency level
John Sagen	3/13/2019	0.9	Prepare modifications to trade claims reconciliation workbooks per comments received from the Commonwealth agencies
Kara Harmon	3/13/2019	1.6	Continue preparation of claims reconciliation worksheets, by department, as discussed in meetings on 3/12 and 3/13
Kara Harmon	3/13/2019	2.4	Continue preparation of claims reconciliation worksheets, by department, as discussed in meetings on 3/12 and 3/13
Kara Harmon	3/13/2019	1.7	Prepare outline for claims reconciliation workbooks to be distributed to relevant department to complete account payable claims reconciliation
Kevin O'Donnell	3/13/2019	1.3	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/13/2019	2.3	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/13/2019	1.8	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/13/2019	2.2	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Mark Zeiss	3/13/2019	1.4	Process Prime Clerk weekly register for claim amount changes

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Markus Traylor	3/13/2019	0.3	Analyze claims docketed as HR - Undue Retention to verify correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/13/2019	0.3	Analyze claims docketed as HR - Undetermined Amount to verify correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/13/2019	0.4	Analyze claims docketed as HR - Undue Retention to verify correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/13/2019	0.4	Analyze claims docketed as HR - Unjustified ASA Handles to verify correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/13/2019	0.6	Analyze claims docketed as HR - Undetermined Amount to verify correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/13/2019	1.1	Analyze claims docketed as HR - Undue Retention to verify correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/13/2019	1.3	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/13/2019	1.4	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/13/2019	1.7	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/13/2019	2.6	Analyze claims docketed as HR - Services Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Bria Warren	3/14/2019	2.8	Analyze claims docketed as "HR - Government" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/14/2019	2.7	Analyze claims docketed as "HR - Government" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/14/2019	1.9	Analyze claims docketed as HR Provision of Services to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	3/14/2019	2.7	Analyze claims docketed as HR Provision of Services to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/14/2019	2.7	Analyze claims docketed as HR Provision of Services to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Jay Herriman	3/14/2019	2.1	Review claims to be included on exact duplicate and amended claim objections
John Sagen	3/14/2019	1.8	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/14/2019	2.1	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/14/2019	1.2	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	3/14/2019	1.9	Analyze claims for claimants who responded to supplemental outreach to review categorization / prepare claims for reconciliation by the Commonwealth
Kara Harmon	3/14/2019	2.3	Analyze claims for claimants who responded to supplemental outreach to review categorization / prepare claims for reconciliation by the Commonwealth
Kara Harmon	3/14/2019	0.9	Analyze accounts payable reports, by asserted department, for distribution to applicable parties
Kara Harmon	3/14/2019	3.2	Analyze claims for claimants who responded to supplemental outreach to review categorization / prepare claims for reconciliation by the Commonwealth
Kevin O'Donnell	3/14/2019	2.2	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/14/2019	1.7	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Mark Zeiss	3/14/2019	0.9	Review treasury bondholder claims without CUSIPs for Commonwealth GO bond holdings for reconciliation
Mark Zeiss	3/14/2019	2.9	Review Commonwealth General Obligation bonds for beneficial bondholders and Direct Participants for claims reconciliation
Markus Traylor	3/14/2019	0.3	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Markus Traylor	3/14/2019	0.4	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/14/2019	1.1	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/14/2019	1.2	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/14/2019	0.2	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/14/2019	2.1	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/14/2019	1.6	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/14/2019	2.3	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/14/2019	1.9	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Gerard Gigante	3/15/2019	1.7	Analyze claims docketed as HR No Basis Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/15/2019	1.9	Analyze claims docketed as HR No Basis Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/15/2019	2.1	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/15/2019	1.9	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	3/15/2019	2.9	Prepare and send emails / reconciliation workbooks, by agency, for claims ready for review by Commonwealth
Kara Harmon	3/15/2019	3.2	Continue preparation of emails / workbooks, by agency, for claims review by Commonwealth

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	3/15/2019	1.4	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/15/2019	1.3	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/15/2019	1.2	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Mark Zeiss	3/15/2019	2.2	Review Commonwealth General Obligation bonds for beneficial bondholders and Direct Participants for claims reconciliation
Markus Traylor	3/15/2019	1.4	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/15/2019	0.6	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/15/2019	1.3	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/15/2019	0.6	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/15/2019	2.2	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/15/2019	2.6	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/15/2019	1.3	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/15/2019	1.3	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Gerard Gigante	3/16/2019	1.1	Analyze claims docketed as HR No Basis Provided to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Jay Herriman	3/16/2019	0.5	Prepare weekly workstream status report and send to client and counsel



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	3/16/2019	0.2	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/16/2019	1.3	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/16/2019	1.8	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/16/2019	1.8	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/16/2019	1.3	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Kara Harmon	3/17/2019	0.7	Analyze documents provided by creditors from supplemental outstretch to determine next steps for reconciliation
Kara Harmon	3/17/2019	0.6	Review claim synopsis notes to determine proper categorization of claims for reconciliation
Kara Harmon	3/17/2019	1.3	Continue review of claim synopsis notes to determine proper categorization for reconciliation
Gerard Gigante	3/18/2019	2.3	Analyze claims docketed as HR No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/18/2019	2.7	Analyze claims docketed as HR No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Jay Herriman	3/18/2019	1.8	Review completed claim reconciliation worksheets related to accounts payable claims
Jay Herriman	3/18/2019	3.2	Review Commonwealth municipal bond claim analysis to determine next steps in reconciliation / objections process
John Sagen	3/18/2019	1.1	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/18/2019	1.3	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/18/2019	1.3	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	3/18/2019	0.2	Prepare follow up with Department of Education related to inquire on support for claims asserted against department
Kara Harmon	3/18/2019	1.9	Perform analysis of AP claims to determine creditors who did not provide sufficient support in supplemental outreach response
Kara Harmon	3/18/2019	1.8	Analyze claims for claimants who responded to supplemental outreach to review categorization / prepare claims for reconciliation by the Commonwealth
Kara Harmon	3/18/2019	0.6	Analyze claims asserted against the Department of Education to respond to inquire from the Commonwealth
Kara Harmon	3/18/2019	0.4	Analyze claims reconciliation workbook returned by the Commonwealth to finalize treatment of claim
Kara Harmon	3/18/2019	2.1	Perform analysis on AP claims who responded to supplemental outreach to determine population of claims containing components for reconciliation
Kara Harmon	3/18/2019	1.7	Analyze claims for claimants who responded to supplemental outreach to review categorization / prepare claims for reconciliation by the Commonwealth
Kevin O'Donnell	3/18/2019	2.3	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/18/2019	1.6	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Mark Zeiss	3/18/2019	2.8	Update bond claims reconciliation workbook for claims without CUSIPs for GO bond review
Mark Zeiss	3/18/2019	1.3	Research, write memo for GO bond structure paying agent, registrar, direct participants, beneficial owners for voting, claims rights for GO bond reconciliation
Markus Traylor	3/18/2019	1.5	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/18/2019	1.3	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/18/2019	1.1	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/18/2019	1.7	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	3/18/2019	1.8	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/18/2019	2.3	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Bria Warren	3/19/2019	1.6	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/19/2019	2.3	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/19/2019	1.7	Analyze claims docketed as HR No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/19/2019	2.4	Analyze claims docketed as HR No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Jay Herriman	3/19/2019	1.6	Analyze claims asserting no basis to prepare for follow up mailings to creditors to seek additional information on claim
Jay Herriman	3/19/2019	2.4	Review Municipal bond claims filed against the Commonwealth in prep of filing objections and discussions with counsel on next steps.
John Sagen	3/19/2019	0.6	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/19/2019	1.4	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/19/2019	0.9	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/19/2019	1.1	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	3/19/2019	1.6	Prepare accounts payable reconciliation workbook for distribution to asserted agencies for resolution
Kara Harmon	3/19/2019	1.9	Begin analysis of "unknown" claim type synopsis to determine population of creditors for supplemental outreach
Kara Harmon	3/19/2019	0.7	Analyze accounts payable claims asserted over \$500k per inquire from O. Rodriguez

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	3/19/2019	1.2	Analyze newly asserted / reclassified accounts payable claims to prepare workbook for claims review
Kara Harmon	3/19/2019	2.3	Prepare report of claimants who responded to supplemental outreach to be included in claims triage process
Kara Harmon	3/19/2019	0.8	Review suggested claim type changes to properly categorize employee related matters
Kara Harmon	3/19/2019	0.3	Analyze asserted bond claims related to claimant inquire from L. Stafford
Kevin O'Donnell	3/19/2019	0.1	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/19/2019	1.8	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/19/2019	2.2	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/19/2019	2.4	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Mark Zeiss	3/19/2019	2.7	Revise Commonwealth Bonds report including claims by CUSIP, disputed GO bonds, claims for GO bonds without clear CUSIPs
Mark Zeiss	3/19/2019	2.8	Draft Commonwealth Bonds report including claims by CUSIP, disputed GO bonds
Mark Zeiss	3/19/2019	2.1	Process 3/18 Prime Clerk claims register for claimant, claim, claim amount changes
Markus Traylor	3/19/2019	1.4	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/19/2019	1.1	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/19/2019	1.3	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/19/2019	1.4	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Thomas Salierno	3/19/2019	1.9	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	3/19/2019	2.1	Analyze claims docketed as HR - No Basis Provided to determine correct categorization by reviewing claim details and identifying critical information. Updating claim categorization in preparation for final reconciliation.
Bria Warren	3/20/2019	2.6	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/20/2019	2.4	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/20/2019	1.9	Review AP claims containing invoices to prepare for reconciliation process
Gerard Gigante	3/20/2019	2.3	Analyze asserted AP contract to determine validity for claims reconciliation
Gerard Gigante	3/20/2019	1.3	Analyze asserted AP claim invoices to bucket claims for department reconciliation
Gerard Gigante	3/20/2019	1.1	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Gerard Gigante	3/20/2019	0.9	Analyze claims docketed as HR No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/20/2019	1.6	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Jay Herriman	3/20/2019	3.1	Analyze municipal bond claims filed against the commonwealth in preparation of reconciliation and filing objections as appropriate
Jay Herriman	3/20/2019	0.8	Review and provide comments on AP claims asserted with a value GT \$500K
John Sagen	3/20/2019	1.4	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/20/2019	1.9	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/20/2019	0.8	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	3/20/2019	2.4	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Kara Harmon	3/20/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

*Exhibit E*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	3/20/2019	1.9	Analyze asserted AP claim invoices to bucket claims for department reconciliation
Kara Harmon	3/20/2019	1.7	Review AP claims containing invoices to prepare for reconciliation process
Kara Harmon	3/20/2019	1.3	Perform analysis on AP claims who responded to supplemental outreach to determine population of claims containing components for reconciliation
Kara Harmon	3/20/2019	0.9	Analyze new AP claims to determine population of claims ready for Commonwealth reconciliation
Kara Harmon	3/20/2019	0.7	Review claims from supplemental outreach to determine population of claims ready for further reconciliation
Kevin O'Donnell	3/20/2019	0.1	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/20/2019	2.2	Analyze claims docketed as HR - No Basis to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kevin O'Donnell	3/20/2019	1.2	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation.
Kevin O'Donnell	3/20/2019	1.4	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation.
Kevin O'Donnell	3/20/2019	1.6	Review AP claims containing invoices to prepare for reconciliation process.
Kevin O'Donnell	3/20/2019	1.7	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation.
Mark Zeiss	3/20/2019	2.1	Review Commonwealth bond claims for disputed GO bonds by CUSIP and amount
Thomas Salierno	3/20/2019	1.4	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/20/2019	1.7	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/20/2019	1.7	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/20/2019	2.1	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/20/2019	2.2	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Bria Warren	3/21/2019	2.7	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	3/21/2019	2.3	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/21/2019	2.1	Analyze asserted AP contract to determine validity for claims reconciliation
Gerard Gigante	3/21/2019	1.4	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Gerard Gigante	3/21/2019	1.8	Review AP claims containing invoices to prepare for reconciliation process
Gerard Gigante	3/21/2019	1.9	Analyze asserted AP claim invoices to bucket claims for department reconciliation
Gerard Gigante	3/21/2019	1.2	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Jay Herriman	3/21/2019	1.9	Analyze municipal bond claims filed against the commonwealth in preparation of reconciliation and filing objections as appropriate
John Sagen	3/21/2019	1.3	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/21/2019	1.6	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/21/2019	1.9	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	3/21/2019	2.3	Prepare report of claims information from supplemental outreach for AP claims
Kara Harmon	3/21/2019	1.6	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Kara Harmon	3/21/2019	2.3	Review claims from supplemental outreach to determine population of claims ready for further reconciliation
Kara Harmon	3/21/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/21/2019	0.4	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Kevin O'Donnell	3/21/2019	1.7	Analyze asserted AP claim invoices to bucket claims for department reconciliation.
Kevin O'Donnell	3/21/2019	1.4	Analyze asserted AP claim invoices to bucket claims for department reconciliation.
Kevin O'Donnell	3/21/2019	2.2	Review AP claims containing invoices to prepare for reconciliation process.

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	3/21/2019	1.8	Review AP claims containing invoices to prepare for reconciliation process.
Kevin O'Donnell	3/21/2019	1.2	Analyze asserted AP contract to determine validity for claims reconciliation.
Mark Zeiss	3/21/2019	2.2	Review Commonwealth bond claims for disputed GO bonds by CUSIP and amount
Mark Zeiss	3/21/2019	2.9	Review Commonwealth bond claims for disputed GO bonds by CUSIP and amount
Mark Zeiss	3/21/2019	2.8	Review Commonwealth bond claims for disputed GO bonds by CUSIP and amount
Mark Zeiss	3/21/2019	2.3	Review Commonwealth bond claims for disputed GO bonds by CUSIP and amount
Thomas Salierno	3/21/2019	2.2	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/21/2019	1.8	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/21/2019	1.8	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/21/2019	1.3	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/21/2019	1.6	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Bria Warren	3/22/2019	2.7	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/22/2019	2.2	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/22/2019	1.9	Analyze asserted AP contract to determine validity for claims reconciliation
Gerard Gigante	3/22/2019	2.6	Review AP claims containing invoices to prepare for reconciliation process
Gerard Gigante	3/22/2019	2.8	Analyze asserted AP claim invoices to bucket claims for department reconciliation
Gerard Gigante	3/22/2019	1.6	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Gerard Gigante	3/22/2019	1.3	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Jay Herriman	3/22/2019	3.2	Analyze municipal bond claims filed against the commonwealth in preparation of reconciliation and filing objections as appropriate



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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	3/22/2019	1.1	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/22/2019	1.7	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/22/2019	1.3	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	3/22/2019	0.6	Prepare updated workstream and open issues report for distribution to client and counsel
Kara Harmon	3/22/2019	0.7	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Kara Harmon	3/22/2019	1.9	Process claim reclassifications for claimants who responded to supplemental outreach
Kara Harmon	3/22/2019	1.3	Review claims from supplemental outreach to determine population of claims ready for further reconciliation
Kevin O'Donnell	3/22/2019	1.8	Perform analysis on AP claims to determine population of claims containing components for reconciliation.
Kevin O'Donnell	3/22/2019	0.7	Analyze asserted AP contract to determine validity for claims reconciliation.
Kevin O'Donnell	3/22/2019	1.4	Review AP claims containing invoices to prepare for reconciliation process.
Kevin O'Donnell	3/22/2019	1.2	Analyze asserted AP claim invoices to bucket claims for department reconciliation.
Kevin O'Donnell	3/22/2019	2.3	Perform analysis on AP claims to determine population of claims containing components for reconciliation.
Mark Zeiss	3/22/2019	1.2	Prepare memo of Commonwealth bond claims for disputed GO bonds by CUSIP and amount
Thomas Salierno	3/22/2019	1.6	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/22/2019	1.3	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/22/2019	1.9	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/22/2019	1.4	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/22/2019	2.3	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Jay Herriman	3/23/2019	1.1	Review draft alternate dispute resolution and claims procedure motion, prepare comments for Proskauer



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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	3/25/2019	2.7	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/25/2019	1.7	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/25/2019	1.4	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Gerard Gigante	3/25/2019	2.6	Analyze asserted AP claim invoices to bucket claims for department reconciliation
Gerard Gigante	3/25/2019	2.4	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Gerard Gigante	3/25/2019	1.3	Review AP claims containing invoices to prepare for reconciliation process
Gerard Gigante	3/25/2019	2.1	Analyze asserted AP contract to determine validity for claims reconciliation
John Sagen	3/25/2019	1.3	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/25/2019	1.2	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/25/2019	1.1	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	3/25/2019	1.9	Review claims from supplemental outreach to determine population of claims ready for further reconciliation
Kara Harmon	3/25/2019	1.6	Prepare report of late filed claims by Debtor and Claim Type for potential objection
Kara Harmon	3/25/2019	1.2	Analyze amended omnibus procedures and ADR process motion to prepare comments for meeting on 3/25
Kara Harmon	3/25/2019	1.3	Analyze suggested claim type changes from supplemental mailing workstream to process claims for reconciliation
Kevin O'Donnell	3/25/2019	2.3	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation.
Kevin O'Donnell	3/25/2019	2.2	Analyze asserted AP contract to determine validity for claims reconciliation.
Kevin O'Donnell	3/25/2019	1.7	Review AP claims containing invoices to prepare for reconciliation process.
Kevin O'Donnell	3/25/2019	1.6	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation.

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	3/25/2019	1.2	Review AP claims containing invoices to prepare for reconciliation process.
Markus Traylor	3/25/2019	1.4	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/25/2019	0.6	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/25/2019	1.2	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/25/2019	1.1	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/25/2019	0.3	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/25/2019	1.9	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/25/2019	1.6	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/25/2019	1.4	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/25/2019	2.1	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Thomas Salierno	3/25/2019	2.3	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Bria Warren	3/26/2019	2.4	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/26/2019	2.7	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Gerard Gigante	3/26/2019	2.7	Analyze asserted AP contract to determine validity for claims reconciliation
Gerard Gigante	3/26/2019	1.9	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Gerard Gigante	3/26/2019	1.8	Review AP claims containing invoices to prepare for reconciliation process
Gerard Gigante	3/26/2019	1.2	Analyze asserted AP claim invoices to bucket claims for department reconciliation
Jay Herriman	3/26/2019	0.4	Review claims related to Commonwealth municipal bonds in preparation of listing on Omnibus objections

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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	3/26/2019	1.6	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/26/2019	0.9	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	3/26/2019	0.9	Prepare report of ERS bondholder claims filed against the Commonwealth for review by J. Esses
Kara Harmon	3/26/2019	1.9	Prepare exhibit duplicate bond claim objections for ERS bonds filed against the Commonwealth
Kevin O'Donnell	3/26/2019	2.2	Analyze asserted AP claim invoices to bucket claims for department reconciliation.
Kevin O'Donnell	3/26/2019	1.4	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation.
Kevin O'Donnell	3/26/2019	2.4	Analyze asserted AP contract to determine validity for claims reconciliation.
Kevin O'Donnell	3/26/2019	1.2	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation.
Kevin O'Donnell	3/26/2019	0.1	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation.
Kevin O'Donnell	3/26/2019	1.8	Analyze asserted AP contract to determine validity for claims reconciliation.
Markus Traylor	3/26/2019	0.4	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/26/2019	1.3	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/26/2019	0.6	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/26/2019	1.3	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/26/2019	1.1	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/26/2019	1.2	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/26/2019	1.4	Perform analysis on AP claims to determine population of claims containing components for reconciliation

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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	3/26/2019	2.2	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/26/2019	1.8	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/26/2019	1.8	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/26/2019	1.4	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Bria Warren	3/27/2019	1.8	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/27/2019	1.7	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/27/2019	2.6	Review AP claims containing invoices to prepare for reconciliation process
Gerard Gigante	3/27/2019	1.1	Analyze asserted AP claim invoices to bucket claims for department reconciliation
Gerard Gigante	3/27/2019	2.1	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Gerard Gigante	3/27/2019	1.2	Analyze asserted AP contract to determine validity for claims reconciliation
Gerard Gigante	3/27/2019	3.1	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Jay Herriman	3/27/2019	2.7	Prepare claims status presentation for meeting with Proskauer and court administrative office
Kara Harmon	3/27/2019	2.3	Prepare updated Commonwealth waterfall claims analysis for discussions with counsel
Kara Harmon	3/27/2019	2.6	Analyze suggested claim type changes from supplemental mailing workstream to process claims for reconciliation
Kara Harmon	3/27/2019	0.4	Begin analysis of report prepared by J. Herriman regarding ADR process and claim values to provide comments
Kara Harmon	3/27/2019	0.4	Analyze master bond claim filed by fiscal agent to ERS bonds
Kara Harmon	3/27/2019	0.3	Prepare updated draft exhibits for the ERS duplicate bondholder claims objections
Kara Harmon	3/27/2019	0.6	Analyze questions related to preparation of claims reconciliation workbooks from the government to provide feedback on process and completion
Kevin O'Donnell	3/27/2019	1.2	Analyze asserted AP claim invoices to bucket claims for department reconciliation.

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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	3/27/2019	1.7	Review AP claims containing invoices to prepare for reconciliation process.
Kevin O'Donnell	3/27/2019	1.6	Review AP claims containing invoices to prepare for reconciliation process.
Kevin O'Donnell	3/27/2019	1.4	Analyze asserted AP claim invoices to bucket claims for department reconciliation.
Kevin O'Donnell	3/27/2019	1.4	Analyze asserted AP contract to determine validity for claims reconciliation.
Kevin O'Donnell	3/27/2019	1.3	Review AP claims containing invoices to prepare for reconciliation process.
Markus Traylor	3/27/2019	1.1	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/27/2019	1.1	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/27/2019	1.1	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/27/2019	1.2	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/27/2019	1.3	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/27/2019	2.1	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/27/2019	1.3	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/27/2019	2.6	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/27/2019	1.4	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Bria Warren	3/28/2019	1.8	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/28/2019	1.3	Analyze asserted AP contract to determine validity for claims reconciliation
Gerard Gigante	3/28/2019	2.2	Review AP claims containing invoices to prepare for reconciliation process
Gerard Gigante	3/28/2019	1.6	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation

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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	3/28/2019	2.1	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Gerard Gigante	3/28/2019	1.1	Analyze asserted AP claim invoices to bucket claims for department reconciliation
Jay Herriman	3/28/2019	2.9	Review Human Resource claim analysis and treatment under proposed ADR procedures
Jay Herriman	3/28/2019	2.1	Complete claim status presentation for meeting with Proskauer and court administrative office
Jay Herriman	3/28/2019	1.7	Review litigation claims analysis related to judgements / settlements to determine affect of ADR procedures on claims
John Sagen	3/28/2019	1.2	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/28/2019	1.1	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/28/2019	1.6	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	3/28/2019	0.6	Analyze report prepared by J. Herriman regarding ADR process and claim values to provide comments
Kara Harmon	3/28/2019	0.2	Prepare updated draft exhibits for the ERS duplicate bondholder claims objections per comments received
Kara Harmon	3/28/2019	2.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/28/2019	2.3	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Kara Harmon	3/28/2019	1.8	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Kevin O'Donnell	3/28/2019	2.2	Analyze asserted AP claim invoices to bucket claims for department reconciliation.
Kevin O'Donnell	3/28/2019	2.3	Review AP claims containing invoices to prepare for reconciliation process.
Kevin O'Donnell	3/28/2019	2.3	Analyze asserted AP contract to determine validity for claims reconciliation.
Kevin O'Donnell	3/28/2019	2.2	Analyze asserted AP claim invoices to bucket claims for department reconciliation.
Markus Traylor	3/28/2019	1.1	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Markus Traylor	3/28/2019	1.3	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/28/2019	0.4	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/28/2019	1.2	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/28/2019	1.9	Perform analysis on New AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/28/2019	1.8	Perform analysis on New AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/28/2019	2.1	Perform analysis on New AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/28/2019	1.3	Perform analysis on New AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/28/2019	1.6	Perform analysis on New AP claims to determine population of claims containing components for reconciliation
Bria Warren	3/29/2019	3.1	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Bria Warren	3/29/2019	1.6	Analyze claims docketed as "HR - No Basis" to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	3/29/2019	1.2	Analyze asserted AP claim invoices to bucket claims for department reconciliation
Gerard Gigante	3/29/2019	1.4	Perform analysis on AP claims to determine population of claims containing components for reconciliation
Gerard Gigante	3/29/2019	1.3	Review AP claims containing invoices to prepare for reconciliation process
Gerard Gigante	3/29/2019	1.3	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Gerard Gigante	3/29/2019	2.9	Analyze asserted AP contract to determine validity for claims reconciliation
Jay Herriman	3/29/2019	0.5	Review claim objections filed by Proskauer related to HR claims
Jay Herriman	3/29/2019	0.4	Update workstream status deck and send to client and counsel
Jay Herriman	3/29/2019	1.1	Review non municipal bond claims filed in amounts GT \$3 Billion for inclusion on Omnibus objection



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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	3/29/2019	1.3	Review updated Commonwealth claims waterfall report in prep of call with Proskauer
John Sagen	3/29/2019	0.8	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/29/2019	1.9	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	3/29/2019	1.2	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	3/29/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	3/29/2019	2.3	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation
Kara Harmon	3/29/2019	0.8	Prepare weekly workstream updated for progress on claims resolution
Kara Harmon	3/29/2019	0.6	Analyze independent contractor claim to determine next steps for reconciliation
Kara Harmon	3/29/2019	1.4	Participate in conference call with J. Herriman, K. Harmon, C. Bowman, L. Stafford, and A. Friedman regarding ADR/Claim Objection Procedures, Litigation claim treatment, claims waterfall analysis, COFINA claims treatment and upcoming objections and issues
Kevin O'Donnell	3/29/2019	1.2	Review AP claims containing invoices to prepare for reconciliation process.
Kevin O'Donnell	3/29/2019	2.2	Analyze asserted AP contract to determine validity for claims reconciliation.
Kevin O'Donnell	3/29/2019	2.3	Perform analysis on AP claims to determine population of claims containing components for reconciliation.
Kevin O'Donnell	3/29/2019	1.3	Analyze AP claims to determine population of claims ready for Commonwealth reconciliation.
Markus Traylor	3/29/2019	1.1	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/29/2019	1.4	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	3/29/2019	1.2	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Markus Traylor	3/29/2019	1.2	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	3/29/2019	1.4	Perform analysis on New AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/29/2019	1.8	Perform analysis on New AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/29/2019	2.1	Perform analysis on New AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	3/29/2019	2.2	Perform analysis on New AP claims to determine population of claims containing components for reconciliation
John Sagen	3/30/2019	0.3	Analyze claims docketed as no basis provided claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Gerard Gigante	4/1/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/1/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/1/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/1/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/1/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/1/2019	1.6	Review completed claim reconciliation worksheets related to Accounts Payable claims
Jay Herriman	4/1/2019	2.7	Review judgement / settlement claims, begin bifurcation of these claims from ongoing litigation matters
Jay Herriman	4/1/2019	0.4	Review HR claims summary, identify additional claims for review.
John Sagen	4/1/2019	0.9	Prepare analysis of claims docketed as Judgment/Settlement to compare to files provided by the DOJ for claims reconciliation.
John Sagen	4/1/2019	1.7	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/1/2019	0.9	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	4/1/2019	1.2	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/1/2019	0.7	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Julie Hertzberg	4/1/2019	2.6	Review HR claims report and related summary information in relation to determining next reconciliation steps.
Kara Harmon	4/1/2019	1.7	Analyze supplemental data provided by creditors from secondary outreach to determine population ready for review by Commonwealth
Kara Harmon	4/1/2019	0.9	Prepare workbook for review of claims categorized as unknown
Kara Harmon	4/1/2019	0.4	Begin preparation of supplemental creditor outreach
Kara Harmon	4/1/2019	0.7	Analyze claims typed as judgement / settlement to determine match to settlements file provided by the DOJ
Kara Harmon	4/1/2019	0.9	Analyze supplemental data provided by creditors from secondary outreach to determine population ready for review by Commonwealth
Kara Harmon	4/1/2019	1.2	Analyze suggested claim type changes from current unknown claims workstream to properly categorize for reconciliation
Kevin O'Donnell	4/1/2019	1.4	Analyze asserted AP contract to determine validity for claims reconciliation.
Kevin O'Donnell	4/1/2019	1.2	Analyze asserted AP claim invoices to bucket claims for department reconciliation.
Kevin O'Donnell	4/1/2019	1.7	Review AP claims containing invoices to prepare for reconciliation process.
Kevin O'Donnell	4/1/2019	1.3	Review AP claims containing invoices to prepare for reconciliation process.
Kevin O'Donnell	4/1/2019	1.4	Analyze asserted AP claim invoices to bucket claims for department reconciliation.
Kevin O'Donnell	4/1/2019	1.3	Review AP claims containing invoices to prepare for reconciliation process.
Markus Traylor	4/1/2019	0.6	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	4/1/2019	0.6	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	4/1/2019	0.3	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Markus Traylor	4/1/2019	1.1	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	4/1/2019	1.2	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	4/1/2019	1.4	Perform analysis on New AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	4/1/2019	1.9	Perform analysis on New AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	4/1/2019	1.8	Perform analysis on New AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	4/1/2019	1.4	Perform analysis on New AP claims to determine population of claims containing components for reconciliation
Thomas Salierno	4/1/2019	2.1	Perform analysis on New AP claims to determine population of claims containing components for reconciliation
Gerard Gigante	4/2/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/2/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/2/2019	2.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/2/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/2/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/2/2019	2.1	Review updated litigation claim analysis report and associated claims
John Sagen	4/2/2019	1.3	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/2/2019	1.8	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/2/2019	0.6	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	4/2/2019	2.2	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	4/2/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	4/2/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	4/2/2019	0.9	Prepare objection exhibit for Commonwealth "No Basis" Claim asserted greater than 3B
Kara Harmon	4/2/2019	1.6	Prepare and send emails / reconciliation workbooks, by agency, for claims ready for review by Commonwealth
Kara Harmon	4/2/2019	0.4	Prepare supplemental claims reconciliation workbooks for review by the Commonwealth
Kara Harmon	4/2/2019	0.6	Prepare follow up on claims reconciliation progress for completed reconciliation workbooks
Kara Harmon	4/2/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kevin O'Donnell	4/2/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/2/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/2/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/2/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/2/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Markus Traylor	4/2/2019	1.2	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	4/2/2019	1.1	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Markus Traylor	4/2/2019	1.2	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	4/2/2019	0.6	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	4/2/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/2/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/2/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/2/2019	2.0	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/2/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/3/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/3/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/3/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/3/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/3/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/3/2019	2.1	Prepare claims summary deck by claims category
John Sagen	4/3/2019	1.4	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/3/2019	2.1	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	4/3/2019	1.2	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/3/2019	0.7	Analyze claims asserting >\$3B to determine asserted basis for omnibus objection exhibits.
Julie Hertzberg	4/3/2019	0.7	Review and edit weekly claims summary deck.
Kara Harmon	4/3/2019	3.2	Analyze remaining suggested claim type changes from supplemental documentation review to properly categorize for claims resolution
Kara Harmon	4/3/2019	1.3	Prepare updated Commonwealth waterfall claim analysis to incorporate updated claim types
Kara Harmon	4/3/2019	1.8	Analyze asserted claim basis for omnibus objection reasons per comments from counsel
Kara Harmon	4/3/2019	2.3	Prepare objection exhibit for HR claims asserted over \$3B to send to counsel for review
Kara Harmon	4/3/2019	2.3	Prepare claims summary report by category for Commonwealth
Mark Zeiss	4/3/2019	1.3	Reconcile Prime Clerk 4/1 register to claims for claim and claimant changes
Mark Zeiss	4/3/2019	2.3	Revise Amendments, Exact Duplicates Omnis per counsel direction re: splitting debtors
Markus Traylor	4/3/2019	0.6	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Markus Traylor	4/3/2019	1.2	Analyze claims docketed as HR - Unknown to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Thomas Salierno	4/3/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/3/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/3/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/3/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/3/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	4/4/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/4/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/4/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/4/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/4/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/4/2019	2.8	Review Municipal bond claims in prep of listing on Omnibus objection
John Sagen	4/4/2019	0.6	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/4/2019	1.6	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/4/2019	1.2	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/4/2019	1.9	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	4/4/2019	2.6	Prepare modifications to claims report by category for Commonwealth
Kara Harmon	4/4/2019	1.4	Prepare report of timely filed claims per request from A. Friedman
Kara Harmon	4/4/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	4/4/2019	0.8	Review newly completed claims reconciliation workbooks for distribution to Commonwealth agencies
Kevin O'Donnell	4/4/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/4/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	4/4/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/4/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/4/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/4/2019	0.4	Revise Amendments, Exact Duplicates Omnis per counsel direction re: splitting debtors
Thomas Salierno	4/4/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/4/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/4/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/4/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/4/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/5/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/5/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/5/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/5/2019	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/5/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
John Sagen	4/5/2019	1.7	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	4/5/2019	0.7	Analyze claims docketed as travel claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/5/2019	2.2	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	4/5/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	4/5/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	4/5/2019	0.8	Prepare Spanish version of HR claims objection exhibit to claims asserting grater that \$3B in liabilities
Kara Harmon	4/5/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, J. Sagen, C. Bowman, L. Stafford, B. Cushing and A. Friedman regarding ERS bonds, Amendment/Exact Duplicate Omnibus Objections, and upcoming objections and issues.
Kara Harmon	4/5/2019	0.4	Prepare weekly workstream progress report
Kevin O'Donnell	4/5/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/5/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/5/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/5/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/5/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/5/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Thomas Salierno	4/5/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/5/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	4/5/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/5/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kevin O'Donnell	4/6/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/6/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/6/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/6/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/6/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Gerard Gigante	4/8/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/8/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/8/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/8/2019	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/8/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/8/2019	2.6	Continued review of municipal bond claims in prep of listing on Omnibus Objection
Jay Herriman	4/8/2019	2.3	Review draft Omnibus objections 20, 21, 22, 23, 28, 31, 32 & 33 and associated declarations related to exact duplicate, amended and deficient claims
John Sagen	4/8/2019	1.2	Analyze claims docketed as former employee claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

*Exhibit E*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	4/8/2019	0.9	Analyze claims docketed as pension claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/8/2019	1.4	Analyze claims docketed as damages claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	4/8/2019	1.4	Prepare claim synopsis for claims categorized as "unknown" to load in reporting system for further reconciliation
Kara Harmon	4/8/2019	1.3	Review newly completed claims reconciliation workbooks for distribution to Commonwealth agencies
Kara Harmon	4/8/2019	1.8	Analyze supplemental data provided by creditors from secondary outreach to determine population ready for review by Commonwealth
Kara Harmon	4/8/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	4/8/2019	0.6	Prepare updated workstream tracker to outline current and proposed steps for claims resolution
Kara Harmon	4/8/2019	0.7	Prepare objection exhibit for HR claims asserted over \$3B to send to counsel for review
Kevin O'Donnell	4/8/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/8/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/8/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/8/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/8/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/8/2019	1.2	Review of non-COFINA treasury bond claims for potential objections based on claim characteristics
Thomas Salierno	4/8/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/8/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	4/8/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/8/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/8/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/9/2019	0.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/9/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/9/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/9/2019	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/9/2019	2.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/9/2019	0.3	Provide comments to L. Stafford re: Omnibus Objections 20, 21, 22, 23, 28, 31, 32 & 33
Jay Herriman	4/9/2019	1.1	Review contract rejection claims to determine next steps in reconciliation process
Jay Herriman	4/9/2019	1.9	Prepare GO Bond claim analysis as requested by E. Stevens
Jay Herriman	4/9/2019	0.9	Review draft claim reconciliation worksheets related to accounts payable claims
John Sagen	4/9/2019	0.8	Analyze claims docketed as salary claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/9/2019	0.9	Analyze claims docketed as former employee claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/9/2019	1.2	Analyze claims docketed as disability claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/9/2019	1.2	Analyze claims docketed as former employee claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	4/9/2019	0.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	4/9/2019	1.7	Analyze claims from supplemental bond outreach to prepare review file for omnibus objection preparation
Kara Harmon	4/9/2019	0.6	Analyze workbook from M. Zeiss to confirm presentation of asserted Commonwealth bonds per request from counsel
Kara Harmon	4/9/2019	0.7	Review claim notes from supplemental outreach and load to reporting system for reconciliation
Kevin O'Donnell	4/9/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/9/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/9/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/9/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/9/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/9/2019	1.3	Process Prime Clerk weekly register for claimant, claim status changes
Mark Zeiss	4/9/2019	2.9	Prepare report of Commonwealth claims containing claims for Commonwealth bonds per counsel request
Mark Zeiss	4/9/2019	2.8	Prepare report of Commonwealth claims containing claims for PBA bonds per counsel request
Mark Zeiss	4/9/2019	1.6	Prepare additional non-COFINA bond claims workbook for reconciliation processing by CUSIP
Mark Zeiss	4/9/2019	2.1	Process Prime Clerk weekly register for claim amount changes
Mark Zeiss	4/9/2019	1.1	Process Prime Clerk weekly register for new claims
Thomas Salierno	4/9/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/9/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	4/9/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/9/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/9/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	4/10/2019	1.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	4/10/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	4/10/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/10/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/10/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/10/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/10/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/10/2019	2.3	Review claims asserting liabilities related to various Ley(es) in prep of call with L. Stafford
Jay Herriman	4/10/2019	1.1	Prepare PBA bond analysis as requested by E. Stevens.
John Sagen	4/10/2019	1.3	Analyze claims docketed as police claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/10/2019	0.4	Analyze claims docketed as pension claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/10/2019	1.9	Analyze claims docketed as money retained claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	4/10/2019	0.9	Analyze claims docketed as participant claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Julie Hertzberg	4/10/2019	0.3	Review updated PBA bond analysis.
Julie Hertzberg	4/10/2019	2.8	Review status of Ley(es) claims reconciliation and work on assessment of ADR procedures and related claims resolution proposals.
Kara Harmon	4/10/2019	0.9	Begin preparation of supplemental reporting on claims population and current reconciliation efforts
Kara Harmon	4/10/2019	1.2	Review claim categories to flag various claims for inclusion in ADR process
Kara Harmon	4/10/2019	1.6	Analyze additional bond claims from creditors who responded to supplemental outreach to categorize for omnibus objection
Kara Harmon	4/10/2019	3.2	Begin preparation of supplemental AP claims workbooks for distribution to asserted agencies for reconciliation
Kevin O'Donnell	4/10/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/10/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/10/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/10/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/10/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/10/2019	0.6	Prepare report for counsel per conference call re: conflicts counsel parties in claims Omnibus Exhibits
Mark Zeiss	4/10/2019	2.4	Review of non-COFINA treasury bond claims for potential objections based on claims by CUSIP
Thomas Salierno	4/10/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/10/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth



***Commonwealth of Puerto Rico  
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***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	4/10/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/10/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/10/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	4/11/2019	1.6	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	4/11/2019	1.9	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	4/11/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/11/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/11/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/11/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/11/2019	2.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/11/2019	1.9	Review claims related to real property leases in prep of call with L. Stafford on same
Jay Herriman	4/11/2019	2.3	Review filed claims asserting various laws to prepare summary to be used in Alternate Dispute Resolution presentation
John Sagen	4/11/2019	1.6	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/11/2019	0.7	Analyze claims docketed as retribution plans claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/11/2019	0.9	Analyze claims docketed as Promesa claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.



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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	4/11/2019	1.3	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/11/2019	1.2	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/11/2019	1.6	Analyze claims docketed as Promesa claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Julie Hertzberg	4/11/2019	1.6	Review claims summary related to Alternate Dispute Resolution presentation.
Kara Harmon	4/11/2019	0.6	Analyze claims categorized as unknown to properly categorize for further reconciliation
Kara Harmon	4/11/2019	1.4	Prepare report of incorrect Debtor claims for discussion with Proskauer re: objections
Kara Harmon	4/11/2019	0.4	Prepare follow up with individual agencies regarding AP claims reconciliation
Kara Harmon	4/11/2019	0.6	Analyze docket for bond objection updates to confirm no overlap with drafted omnibus exhibits
Kara Harmon	4/11/2019	0.9	Analyze remaining population of uncategorized claims to present suggestions for objection / resolution
Kara Harmon	4/11/2019	1.2	Prepare report of unknown claims for discussions with Proskauer
Kara Harmon	4/11/2019	1.4	Prepare workbook of AP and Litigation claims population that contains sufficient support to qualify for ARD process
Kara Harmon	4/11/2019	0.9	Prepare example of COFINA deficient claims order for final claims resolution discussions with counsel
Kara Harmon	4/11/2019	0.2	Prepare follow up with Prime Clerk regarding individual objection orders
Kevin O'Donnell	4/11/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/11/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/11/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/11/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	4/11/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/11/2019	2.2	Review of non-COFINA treasury bond claims for potential objections based on claims by CUSIP
Thomas Salierno	4/11/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/11/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/11/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/11/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/11/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	4/12/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	4/12/2019	1.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	4/12/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/12/2019	0.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/12/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/12/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/12/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	4/12/2019	1.0	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, J. Sagen, C. Bowman, L. Stafford, B. Cushing and A. Friedman regarding the COFINA Waterfall Analysis, incorrect debtor Omnibus Objections, unknown claims and bond claim objections.
Jay Herriman	4/12/2019	2.4	Analyze claims asserting liabilities related to unpaid contracts and lease payments
Jay Herriman	4/12/2019	2.8	Prepare analysis of 33,000 claims asserting liabilities to various Puerto Rican laws
John Sagen	4/12/2019	0.8	Analyze claims docketed as stipend claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/12/2019	1.6	Analyze claims docketed as Ley(es) to determine correct categorization by reviewing claim details, update claim categorization to show only the Ley(es) captured in the claim.
John Sagen	4/12/2019	0.4	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/12/2019	2.1	Analyze claims docketed as unknown claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/12/2019	2.2	Analyze claims docketed as Ley(es) to determine correct categorization by reviewing claim details, update claim categorization to show only the Ley(es) captured in the claim.
Julie Hertzberg	4/12/2019	1.1	Review updated analysis regarding HR claims which provided documentation.
Kara Harmon	4/12/2019	0.7	Prepare report of claims type as Legal-Ley(es) per inquire from counsel regarding actual basis of claim
Kara Harmon	4/12/2019	3.2	Analyze claims docketed as Ley(es) claims to determine correct categorization by reviewing claim details, update claim categorization to show only the Ley(es) captured in the claim.
Kara Harmon	4/12/2019	0.6	Analyze claims typed as "unknown" to determine asserted claim basis / prepare for supplemental outreach to creditors
Kara Harmon	4/12/2019	0.6	Prepare analysis on approximately 30k claims categorized as Ley(es) per discussions with Proskauer
Kara Harmon	4/12/2019	0.4	Prepare weekly workstream progress report
Kara Harmon	4/12/2019	2.8	Analyze claims docketed as Ley(es) claims to determine correct categorization by reviewing claim details, update claim categorization to show only the Ley(es) captured in the claim.
Kevin O'Donnell	4/12/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	4/12/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/12/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/12/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/12/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/12/2019	1.9	Review of non-COFINA treasury bond claims for potential objections based on claims by CUSIP
Mark Zeiss	4/12/2019	1.9	Revise drafts of Exact Duplicates, Amended Objection Exhibits per counsel request
Mark Zeiss	4/12/2019	2.3	Prepare charts of proposed Omnibus Objections for Non-COFINA bondholder claims
Thomas Salierno	4/12/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/12/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/12/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/12/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/12/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/14/2019	0.3	Prepare and send weekly workstream summary to AAFAF & Proskauer
Julie Hertzberg	4/14/2019	0.6	Review and revise weekly workstream summary to AAFAF & Proskauer.
Bria Warren	4/15/2019	1.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	4/15/2019	2.2	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	4/15/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/15/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/15/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/15/2019	3.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/15/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/15/2019	1.7	Review claims asserting liabilities related to unpaid lease payments
Jay Herriman	4/15/2019	1.4	Review completed claim reconciliation worksheets related to accounts payable claims
Jay Herriman	4/15/2019	1.7	Review final Omnibus objections and associated declarations prior to filing documents with court
John Sagen	4/15/2019	2.2	Perform analysis on asserted Commonwealth agency for accounts payable claims to categorize into Title III entities / Non-Title III entries for distribution to agency or objection
John Sagen	4/15/2019	0.7	Analyze claims docketed as triennium claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/15/2019	0.6	Analyze claims docketed as union claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/15/2019	0.4	Analyze claims docketed as travel claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Kara Harmon	4/15/2019	1.7	Analyze supplemental data provided by creditors from secondary outreach to determine population ready for review by Commonwealth
Kara Harmon	4/15/2019	1.8	Continue preparation of supplemental claims reconciliation files for distribution to asserted agencies
Kara Harmon	4/15/2019	0.6	Analyze out of balance accounts payable claim to determine proper presentation of asserted liabilities for disbursement to agency
Kara Harmon	4/15/2019	0.6	Prepare claims summary report by Debtor and Claim type for review on case status call

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	4/15/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kevin O'Donnell	4/15/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/15/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/15/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/15/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/15/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/15/2019	1.6	Review claims bond chart with claims objection exhibits for distinct exhibits per counsel request
Thomas Salierno	4/15/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/15/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/15/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/15/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/15/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	4/16/2019	1.8	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	4/16/2019	2.3	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	4/16/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	4/16/2019	0.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/16/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/16/2019	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/16/2019	2.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/16/2019	1.5	Review claims asserting liabilities related to unpaid lease payments
Jay Herriman	4/16/2019	2.1	Review deficient HR claims which provided documentation to determine if they are deficient
Jay Herriman	4/16/2019	0.5	Review updated draft of claims procedures motion as provided by Proskauer
John Sagen	4/16/2019	1.7	Perform analysis on asserted Commonwealth agency for accounts payable claims to categorize into Title III entities / Non-Title III entries for distribution to agency or objection
John Sagen	4/16/2019	1.4	Analyze claims docketed as worker's compensation claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/16/2019	0.9	Perform analysis on asserted Commonwealth agency for accounts payable claims to categorize into Title III entities / Non-Title III entries for distribution to agency or objection
John Sagen	4/16/2019	0.9	Analyze claims docketed as human resource claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
John Sagen	4/16/2019	0.3	Perform analysis on asserted Commonwealth agency for accounts payable claims to categorize into Title III entities / Non-Title III entries for distribution to agency or objection
John Sagen	4/16/2019	0.3	Analyze claims docketed as worker's compensation claims to determine correct categorization by reviewing claim details, update claim categorization in prep for final reconciliation.
Julie Hertzberg	4/16/2019	2.5	Review issues and develop preliminary protocol related to secondary outreach on deficient HR claims.
Julie Hertzberg	4/16/2019	1.2	Review updated draft of claims procedures motion as provided by Proskauer.
Kara Harmon	4/16/2019	1.9	Continue analysis of litigation claimants who responded to supplemental outreach to provide data to DOJ for reconciliation



***Commonwealth of Puerto Rico  
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***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	4/16/2019	0.6	Begin analysis of HR claims to determine population of creditors for supplemental mailing
Kara Harmon	4/16/2019	0.7	Prepare mailing list for "unknown" claims supplemental outreach to send to Prime Clerk for review
Kara Harmon	4/16/2019	2.8	Continue analysis of litigation claimants who responded to supplemental outreach to provide data to DOJ for reconciliation
Kara Harmon	4/16/2019	1.3	Prepare analysis of claims categorized as litigation who responded to supplemental mailing
Kevin O'Donnell	4/16/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/16/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/16/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/16/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/16/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/16/2019	2.2	Process Prime Clerk 4/15 register for claim amount changes including ordered Omnis
Mark Zeiss	4/16/2019	1.1	Process Prime Clerk 4/15 register for new claims
Mark Zeiss	4/16/2019	0.9	Process Prime Clerk 4/15 register for claim and claimant changes
Thomas Salierno	4/16/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/16/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/16/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/16/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/16/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth



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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	4/17/2019	1.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Bria Warren	4/17/2019	1.1	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	4/17/2019	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/17/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/17/2019	0.9	Analyze employee retirement / pension claims to confirm classification and participation in proposed administrative claims reconciliation process
Gerard Gigante	4/17/2019	2.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/17/2019	2.9	Review HR claims analysis in preparation of filing updated administrative claims reconciliation procedures motion
John Sagen	4/17/2019	1.5	Perform analysis on asserted Commonwealth agency for accounts payable claims to categorize into Title III entities / Non-Title III entries for distribution to agency or objection
John Sagen	4/17/2019	1.8	Perform analysis on asserted Commonwealth agency for accounts payable claims to categorize into Title III entities / Non-Title III entries for distribution to agency or objection
John Sagen	4/17/2019	1.2	Analyze employee retirement / pension claims to confirm classification and participation in proposed administrative claims reconciliation process
Julie Hertzberg	4/17/2019	1.4	Continue analysis of HR claims as it pertains to recommended claims reconciliation procedures.
Kara Harmon	4/17/2019	2.6	Analyze employee claims containing insufficient documentation to prep for supplemental outreach
Kara Harmon	4/17/2019	2.1	Analyze employee retirement / pension claims to confirm classification and participation in proposed administrative claims reconciliation process
Kara Harmon	4/17/2019	0.6	Analyze employee retirement / pension claims to confirm classification and participation in proposed administrative claims reconciliation process
Kara Harmon	4/17/2019	1.9	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	4/17/2019	1.1	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Kevin O'Donnell	4/17/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/17/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/17/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/17/2019	1.2	Analyze employee retirement / pension claims to confirm classification and participation in proposed administrative claims reconciliation process.
Kevin O'Donnell	4/17/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/17/2019	1.1	Prepare reconciliation workbook of remaining bondholder claims per new responses, new claims, claim type changes
Mark Zeiss	4/17/2019	2.2	Revise report of remaining non-COFINA active claims per register, current debtor
Thomas Salierno	4/17/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/17/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/17/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/17/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/17/2019	1.3	Analyze employee retirement / pension claims to confirm classification and participation in proposed administrative claims reconciliation process
Bria Warren	4/18/2019	2.4	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Bria Warren	4/18/2019	1.4	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process

***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	4/18/2019	1.9	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Gerard Gigante	4/18/2019	1.3	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Gerard Gigante	4/18/2019	2.9	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Gerard Gigante	4/18/2019	0.7	Analyze employee retirement / pension claims to confirm classification and participation in proposed administrative claims reconciliation process
Jay Herriman	4/18/2019	0.7	Review draft letter to be sent to deficient HR claimants seeking additional support for their claim
Jay Herriman	4/18/2019	0.9	Prepare litigation claims analysis stratifying claims by dollar amount
Jay Herriman	4/18/2019	0.5	Review draft ADR election form and associated notice, provide comments to A. Friedman
Jay Herriman	4/18/2019	3.1	Prepare tax refund claims analysis to be used for filing administrative claims procedure motion
John Sagen	4/18/2019	0.7	Analyze employee retirement / pension claims to confirm classification and participation in proposed administrative claims reconciliation process
John Sagen	4/18/2019	1.4	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
John Sagen	4/18/2019	1.3	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Julie Hertzberg	4/18/2019	0.7	Provide comments to J. Herriman re: draft ADR election form and related procedures documents.
Julie Hertzberg	4/18/2019	0.8	Review and revise draft letter to be sent to deficient HR claimants seeking additional support for their claim.
Kara Harmon	4/18/2019	1.6	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Kara Harmon	4/18/2019	2.0	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Kara Harmon	4/18/2019	1.2	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	4/18/2019	0.6	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Kara Harmon	4/18/2019	3.2	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Kara Harmon	4/18/2019	1.1	Prepare updated accounts payable claim stratification report by Debtor
Kara Harmon	4/18/2019	0.8	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Kevin O'Donnell	4/18/2019	1.4	Analyze employee claims containing insufficient documentation to prep for supplemental outreach
Kevin O'Donnell	4/18/2019	1.8	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Kevin O'Donnell	4/18/2019	1.3	Analyze employee retirement / pension claims to confirm classification and participation in proposed administrative claims reconciliation process.
Kevin O'Donnell	4/18/2019	2.1	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Kevin O'Donnell	4/18/2019	1.7	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Mark Zeiss	4/18/2019	2.1	Review wages and benefits claims for inclusion in alternate reconciliation process
Thomas Salierno	4/18/2019	1.4	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Thomas Salierno	4/18/2019	2.1	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Gerard Gigante	4/19/2019	2.2	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Gerard Gigante	4/19/2019	2.1	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Jay Herriman	4/19/2019	2.4	Review analysis of HR Wages and Benefits claims to be used in filing of administrative claims procedure motion
Jay Herriman	4/19/2019	1.7	Prepare analysis of union grievance claims to be filed with the administrative claims procedures motion

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	4/19/2019	1.9	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
John Sagen	4/19/2019	1.8	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
John Sagen	4/19/2019	0.4	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
John Sagen	4/19/2019	1.9	Analyze employee claims containing insufficient documentation to prep for supplemental outreach
Kara Harmon	4/19/2019	2.8	Prepare exhibits of sample claims for employee wages/benefits claims, retiree claims, and claims with insufficient documentation for participation in administrative process OR supplemental outreach
Mark Zeiss	4/19/2019	1.6	Review wages and benefits claims for inclusion in alternate reconciliation process
Thomas Salierno	4/19/2019	2.3	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Thomas Salierno	4/19/2019	1.7	Analyze employee wages / benefits claims to confirm classification and participation in proposed administrative claims reconciliation process
Bria Warren	4/22/2019	1.4	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	4/22/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/22/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/22/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/22/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/22/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	4/22/2019	1.1	Participate in a meeting with J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding amends / duplicate claims, ADR process, secondary outreach, and claims categorized as Human Resources.
Jay Herriman	4/22/2019	2.1	Review updated exhibits to be used with draft administrative claims motion
John Sagen	4/22/2019	1.8	Perform analysis on asserted Commonwealth agency for accounts payable claims to categorize into Title III entities / Non-Title III entries for distribution to agency or objection
John Sagen	4/22/2019	1.2	Perform analysis on asserted Commonwealth agency for accounts payable claims to categorize into Title III entities / Non-Title III entries for distribution to agency or objection
John Sagen	4/22/2019	1.3	Perform analysis on asserted Commonwealth agency for accounts payable claims to categorize into Title III entities / Non-Title III entries for distribution to agency or objection
Kara Harmon	4/22/2019	2.1	Continue analysis of wages / benefits claims to confirm classification and participation in proposed administrative claims process
Kara Harmon	4/22/2019	1.6	Prepare consolidated exhibits for claims proposed administrative claims procedures to send to counsel for review
Kara Harmon	4/22/2019	1.8	Continue analysis of wages / benefits claims to confirm classification and participation in proposed administrative claims process
Kevin O'Donnell	4/22/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/22/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/22/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/22/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/22/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/22/2019	2.3	Review of non-COFINA treasury bond claims for potential objections based on claims by CUSIP
Thomas Salierno	4/22/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	4/22/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/22/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/22/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/22/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	4/23/2019	1.7	Analyze municipal bond claims to validate asserted CUSIP numbers with Master listing of municipal bonds and mark for objections as appropriate.
Gerard Gigante	4/23/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/23/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/23/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/23/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/23/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/23/2019	0.5	Review and provide comments to draft work plan associated with HR claims
John Sagen	4/23/2019	1.6	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/23/2019	1.2	Perform analysis on asserted Commonwealth agency for accounts payable claims to categorize into Title III entities / Non-Title III entries for distribution to agency or objection
John Sagen	4/23/2019	2.1	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	4/23/2019	1.1	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
Julie Hertzberg	4/23/2019	0.3	Review and provide comments to J. Herriman to draft work plan associated with HR claims.
Kara Harmon	4/23/2019	0.3	Analyze lease claim to determine next steps for full reconciliation
Kara Harmon	4/23/2019	0.6	Process completed claims reconciliation workbooks to formulate no liability objections for certain AP claims
Kara Harmon	4/23/2019	3.1	Continue to process completed claims reconciliation workbooks received from the Commonwealth to process for objection
Kara Harmon	4/23/2019	0.4	Prepare supplemental outreach to claimants to provide additional detail for asserted claims at the request of the Department of Education
Kara Harmon	4/23/2019	1.8	Prepare draft outline of claims workstream / reconciliation process for determination of claims for inclusion in administrative claims procedures
Kara Harmon	4/23/2019	1.1	Analyze claims categorized as Human Resources to begin determination of claims for inclusion in current draft of administrative procedures motion.
Kevin O'Donnell	4/23/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/23/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/23/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/23/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/23/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/23/2019	0.6	Review HR claims reconciliation plan for administrative resolution returning comments
Mark Zeiss	4/23/2019	0.8	Process Prime Clerk 4/22 register for changes in claimants, claims status
Mark Zeiss	4/23/2019	2.1	Review of non-COFINA treasury bond claims for potential objections based on claims by CUSIP
Mark Zeiss	4/23/2019	1.1	Process Prime Clerk 4/22 register for new claims



*Exhibit E*

***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Mark Zeiss	4/23/2019	1.3	Process Prime Clerk 4/22 register for changes in claim amounts, claim classes
Mark Zeiss	4/23/2019	1.2	Review claims for additional amendments, exact duplicates claims objections
Thomas Salierno	4/23/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/23/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/23/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/23/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/23/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/24/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/24/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/24/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/24/2019	2.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/24/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/24/2019	2.7	Review HR claims to determine inclusion in the administrative claims resolution process, alternate dispute resolution process or deficient claim process
John Sagen	4/24/2019	1.7	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation

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***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	4/24/2019	1.6	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/24/2019	0.8	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/24/2019	1.1	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
Julie Hertzberg	4/24/2019	3.1	Continue analysis of impact of proposed administrative claims resolution process, alternate dispute resolution process or deficient claim process on existing HR claims population.
Kara Harmon	4/24/2019	1.7	Analyze claims categorized as HR to review asserted basis and supporting documentation for inclusion in drafted administrative procedures
Kara Harmon	4/24/2019	0.6	Analyze claims categorized as Human Resources to begin determination of claims for inclusion in current draft of administrative procedures motion.
Kara Harmon	4/24/2019	2.8	Prepare analysis of HR claims containing support for larger analysis on claimant participation in administrative procedures
Kevin O'Donnell	4/24/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/24/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/24/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/24/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/24/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/24/2019	1.5	Review of non-COFINA treasury bond claims for potential objections based on claims by CUSIP
Mark Zeiss	4/24/2019	2.8	Analyze claims categorized as Human Resources to begin determination of claims for inclusion in current draft of administrative procedures motion

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	4/24/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/24/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/24/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/24/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/24/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	4/25/2019	1.6	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	4/25/2019	0.9	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	4/25/2019	1.4	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	4/25/2019	0.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/25/2019	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/25/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/25/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/25/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/25/2019	0.9	Review completed claim reconciliation worksheets related to accounts payable claims

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***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	4/25/2019	1.4	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/25/2019	1.9	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/25/2019	0.9	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/25/2019	1.3	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
Kara Harmon	4/25/2019	0.6	Analyze claims proposed for adversary proceeding to be filed
Kara Harmon	4/25/2019	1.9	Analyze claims reconciliation workbooks received from the Commonwealth to prepare claims for the ADR process
Kara Harmon	4/25/2019	1.8	Prepare analysis of HR claims containing support for larger analysis on claimant participation in administrative procedures
Kara Harmon	4/25/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kevin O'Donnell	4/25/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/25/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/25/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/25/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/25/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/25/2019	0.6	Review, respond to claimant response from Exact Duplicate claims Omnibus objection exhibit

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	4/25/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/25/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/25/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/25/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/25/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	4/26/2019	1.6	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	4/26/2019	0.7	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	4/26/2019	1.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	4/26/2019	0.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/26/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/26/2019	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/26/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/26/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/26/2019	0.5	Review and update weekly claims workstream update, prepare to send to client and counsel

***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	4/26/2019	1.6	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/26/2019	1.3	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/26/2019	1.3	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
Julie Hertzberg	4/26/2019	0.4	Review and update weekly claims workstream update and provide comments to J. Herriman.
Kara Harmon	4/26/2019	2.9	Prepare additional claims reconciliation workbooks to send to agencies for full reconciliation
Kara Harmon	4/26/2019	0.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	4/26/2019	0.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	4/26/2019	0.3	Prepare follow up with counsel to creditor claim asserted against the Dept of Education to obtain missing support
Kara Harmon	4/26/2019	0.7	Analyze ACR process document to prepare for conference call with Proskauer
Kevin O'Donnell	4/26/2019	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/26/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/26/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/26/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/26/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/26/2019	0.8	Prepare for Proskauer conference call re: Administrative Claims Process, upcoming claim Omnibus Objection exhibits

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	4/26/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/26/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/26/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/26/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/26/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	4/27/2019	0.4	Prepare weekly workstream progress report
Kara Harmon	4/27/2019	0.7	Analyze additional claim datil provided by Prime Clerk to aid in identification of claims eligible for the administrative claims resolution process
Bria Warren	4/29/2019	0.6	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	4/29/2019	1.7	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	4/29/2019	0.8	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	4/29/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/29/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/29/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/29/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/29/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth



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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	4/29/2019	1.8	Review updated bond claim Omnibus exhibits in prep of filing objections
Jay Herriman	4/29/2019	0.7	Review HR claims analysis related to pension claims and their treatment within the administrative claims reconciliation process
Jay Herriman	4/29/2019	1.1	Review contract / lease rejection claims to determine next steps in reconciliation process
John Sagen	4/29/2019	0.3	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/29/2019	0.9	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/29/2019	1.1	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/29/2019	1.2	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/29/2019	1.7	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
Kara Harmon	4/29/2019	1.9	Analyze claims reconciliation workbooks received from the Commonwealth to prepare claims for the ADR process
Kara Harmon	4/29/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	4/29/2019	0.6	Prepare additional claims reconciliation workbooks to send to Commonwealth agency for full reconciliation
Kara Harmon	4/29/2019	0.2	Prepare follow up with Commonwealth related to agency contacts for AP claims reconciliation
Kara Harmon	4/29/2019	0.3	Prepare follow up with Creditor regarding supporting documentation for claim against the Department of Education per request from Commonwealth
Kara Harmon	4/29/2019	1.3	Analyze review completed week of 4/21 related to HR Administrative Claims Resolution to prepare follow up with J. Herriman related to next steps
Kevin O'Donnell	4/29/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	4/29/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/29/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/29/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/29/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/29/2019	0.6	Review of Prime Clerk claims data for determination of potential HR Administration claims
Markus Traylor	4/29/2019	0.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Markus Traylor	4/29/2019	0.6	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	4/29/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/29/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/29/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/29/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/29/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	4/30/2019	0.8	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	4/30/2019	2.1	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	4/30/2019	1.1	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	4/30/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/30/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/30/2019	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/30/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	4/30/2019	0.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	4/30/2019	1.3	Review HR claims in prep of adding to Omnibus objection exhibits
John Sagen	4/30/2019	1.1	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/30/2019	1.3	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/30/2019	1.4	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/30/2019	1.4	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	4/30/2019	1.1	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
Kara Harmon	4/30/2019	0.4	Analyze new disbursement files provided by the Commonwealth to incorporate data into preparation of claims reconciliation workbooks
Kara Harmon	4/30/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	4/30/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kevin O'Donnell	4/30/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/30/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/30/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/30/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	4/30/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	4/30/2019	2.1	Review of non-COFINA treasury bond claims for potential objections based on claims by CUSIP
Mark Zeiss	4/30/2019	2.3	Process Prime Clerk 4/29 register for new claims, claimants, changes in claims, claimants
Markus Traylor	4/30/2019	1.1	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	4/30/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/30/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/30/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/30/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	4/30/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	5/1/2019	1.2	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process

*Exhibit E*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	5/1/2019	1.8	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/1/2019	1.4	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	5/1/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/1/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/1/2019	3.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/1/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/1/2019	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/1/2019	1.6	review completed claim reconciliation worksheets against payment data provided by the Commonwealth
John Sagen	5/1/2019	1.8	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/1/2019	0.8	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/1/2019	1.3	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/1/2019	1.1	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/1/2019	0.9	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	5/1/2019	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kevin O'Donnell	5/1/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/1/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/1/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/1/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/1/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	5/1/2019	2.6	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	5/1/2019	1.2	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	5/1/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/1/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/1/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/1/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/1/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	5/2/2019	1.2	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/2/2019	1.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	5/2/2019	2.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	5/2/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/2/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/2/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/2/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/2/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/2/2019	1.2	Review HR claims review analysis in prep of listing claims on Omnibus objection
Jay Herriman	5/2/2019	1.1	Review adversarial proceedings filed against various commonwealth vendors to determine impact to claims reconciliation
Jay Herriman	5/2/2019	0.5	Review completed claim reconciliation worksheets and provide comments to K. Harmon
John Sagen	5/2/2019	1.3	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/2/2019	1.4	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/2/2019	1.6	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/2/2019	1.1	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
Kara Harmon	5/2/2019	2.8	Analyze claims reconciliation workbooks returned to A&M by Commonwealth departments to prepare for objection OR follow up

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	5/2/2019	0.4	Prepare reach out to vendors per requests from Commonwealth agencies to obtain additional support for asserted AP claims
Kara Harmon	5/2/2019	1.7	Analyze claims reconciliation workbooks returned to A&M by Commonwealth departments to prepare for objection OR follow up
Kara Harmon	5/2/2019	1.6	Analyze claims reconciliation workbooks returned to A&M by Commonwealth departments to prepare for objection OR follow up
Kevin O'Donnell	5/2/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/2/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/2/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/2/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/2/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Markus Traylor	5/2/2019	1.2	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	5/2/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/2/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/2/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/2/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/2/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	5/3/2019	1.4	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process



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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	5/3/2019	1.7	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/3/2019	0.4	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	5/3/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/3/2019	0.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/3/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/3/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/3/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/3/2019	1.7	Review draft bond claim objection data in prep of creating omnibus claim objection exhibits
Jay Herriman	5/3/2019	2.7	Review claims related to leased property to determine next steps in reconciliation process
Jay Herriman	5/3/2019	0.6	Review adversarial proceedings filed against various commonwealth vendors to determine impact to claims reconciliation
Julie Hertzberg	5/3/2019	0.9	Review sample adversarial proceedings filed against Commonwealth creditors to determine effect they may have on the Claims reconciliation process
Kara Harmon	5/3/2019	0.4	Prepare weekly workstream update report
Kara Harmon	5/3/2019	1.7	Analyze claims reconciliation workbooks returned to A&M by Commonwealth departments to prepare for objection OR follow up
Kara Harmon	5/3/2019	1.8	Analyze claims reconciliation workbooks returned to A&M by Commonwealth departments to prepare for objection OR follow up
Kara Harmon	5/3/2019	0.4	Prepare reach out to vendors per requests from Commonwealth agencies to obtain additional support for asserted AP claims
Kevin O'Donnell	5/3/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.



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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	5/3/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/3/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/3/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/3/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	5/3/2019	1.4	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	5/3/2019	0.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Markus Traylor	5/3/2019	0.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	5/3/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/3/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/3/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/3/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/3/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Julie Hertzberg	5/5/2019	2.1	Review draft Omnibus claim objections related to bond Claims (Duplicate, Incorrect Debtor and Deficient)
Bria Warren	5/6/2019	1.4	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/6/2019	0.6	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	5/6/2019	0.8	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	5/6/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/6/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/6/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/6/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/6/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/6/2019	2.2	Review draft municipal bond objection summary in prep of call with Proskauer
Jay Herriman	5/6/2019	0.5	Review ordered claim objections and prepare comments related to discrepancies with claims register
Jay Herriman	5/6/2019	1.8	Review AP invoice payment details provided by V. Rivera
Jay Herriman	5/6/2019	2.6	Prepare updated claims summary and associated details report.
John Sagen	5/6/2019	1.9	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/6/2019	1.7	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/6/2019	1.6	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/6/2019	1.2	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
Kara Harmon	5/6/2019	1.9	Prepare comments related to reconciliation workbooks provided by the Commonwealth to send back to Commonwealth for review

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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	5/6/2019	1.6	Analyze claims reconciliation workbooks returned to A&M by Commonwealth departments to prepare for objection OR follow up
Kara Harmon	5/6/2019	0.7	Analyze claims reconciliation workbooks returned to A&M by Commonwealth departments to prepare for objection OR follow up
Kevin O'Donnell	5/6/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/6/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/6/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/6/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/6/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	5/6/2019	1.6	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	5/6/2019	1.8	Draft Non-COFINA bondholder potential objections report for counsel
Thomas Salierno	5/6/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/6/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/6/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/6/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/6/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	5/7/2019	0.8	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process

***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	5/7/2019	1.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/7/2019	0.9	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	5/7/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/7/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/7/2019	0.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/7/2019	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/7/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/7/2019	1.2	Review latest draft of alternative dispute resolution procedures
Jay Herriman	5/7/2019	0.5	Update claims waterfall report and follow up with K. Harmon with questions on claim status updates
Jay Herriman	5/7/2019	0.9	Review latest draft of administrative claims resolution procedures
John Sagen	5/7/2019	1.6	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/7/2019	1.1	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/7/2019	1.2	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/7/2019	1.8	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
Julie Hertzberg	5/7/2019	1.4	Review draft Alternate Dispute Resolution motion

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	5/7/2019	0.3	Prepare comments related to claim status for reporting per discussion with A. Friedman
Kevin O'Donnell	5/7/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/7/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/7/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/7/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/7/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	5/7/2019	2.1	Process Prime Clerk May 6 claims register report for new claims, claim changes, claim amount changes
Mark Zeiss	5/7/2019	0.8	Finalize Non-COFINA bondholder potential objections report for counsel
Mark Zeiss	5/7/2019	1.2	Review claims for current reconciliation status, updating as appropriate with individual objections, unsecured creditor committee objections
Markus Traylor	5/7/2019	0.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	5/7/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/7/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/7/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/7/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/7/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	5/8/2019	1.8	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/8/2019	1.6	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/8/2019	0.7	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	5/8/2019	2.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/8/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/8/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/8/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/8/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/8/2019	1.7	Review claims marked for exact duplicate / amended claim objections in prep of listing on Omni objection
Jay Herriman	5/8/2019	1.9	analyze municipal bond objection summary and associated claims
John Sagen	5/8/2019	0.9	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/8/2019	1.2	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/8/2019	1.4	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/8/2019	0.9	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Julie Hertzberg	5/8/2019	0.5	Review updated claims summary report and provide comments to J. Herriman
Kara Harmon	5/8/2019	0.7	Analyze HR Claims analysis from M. Traylor to properly categorize claims for Commonwealth waterfall analysis
Kara Harmon	5/8/2019	0.6	Analyze HR Claims to reclassify civil action wages claims for further reconciliation by the DOJ per comments from B. Warren
Kara Harmon	5/8/2019	0.4	Prepare documentation received from vendor to send to Commonwealth per request for detail from C. Rodriguez
Kara Harmon	5/8/2019	0.4	Analyze claim changes from Prime Clerk register to respond to M. Zeiss regarding claim variations
Kevin O'Donnell	5/8/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/8/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/8/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/8/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/8/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	5/8/2019	0.8	Revise Non-COFINA bondholder proposed Omnibus Objection Exhibits per counsel feedback
Mark Zeiss	5/8/2019	0.9	Mark up claims for objections for non-COFINA claims based on newest individual objections for COFINA claims
Mark Zeiss	5/8/2019	2.2	Finalize processing Prime Clerk register items including CUSIP responses, claim amount changes, objections status
Mark Zeiss	5/8/2019	0.7	Prepare ordered versions of Exact Duplicate claims objection exhibits per counsel feedback on objection responses
Thomas Salierno	5/8/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/8/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/8/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth



***Commonwealth of Puerto Rico  
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***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Thomas Salierno	5/8/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/8/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	5/9/2019	1.4	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/9/2019	1.6	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/9/2019	0.6	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	5/9/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/9/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/9/2019	0.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/9/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/9/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/9/2019	2.1	Review proposed municipal bond claim objection matrix as provided by A. Friedman
Jay Herriman	5/9/2019	2.9	Continued review of Municipal bond claims asserting multiple Debtor and Non-Debtor entity bonds in prep of inclusion on Omnibus objection
John Sagen	5/9/2019	1.8	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/9/2019	1.7	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation



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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	5/9/2019	1.4	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/9/2019	1.4	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
Julie Hertzberg	5/9/2019	0.3	Review draft Claims waterfall report and provide comments to J. Herriman
Kara Harmon	5/9/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	5/9/2019	1.6	Analyze bondholder claims objection analysis to categorize claims for Commonwealth waterfall reporting
Kara Harmon	5/9/2019	0.7	Analyze new/reclassified claims to categorize for Commonwealth waterfall reporting
Kara Harmon	5/9/2019	3.2	Prepare updated Commonwealth waterfall analysis for all claims filed
Kara Harmon	5/9/2019	0.4	Analyze claims marked as amended that did not provide amended claim number to properly categorize for objection
Kevin O'Donnell	5/9/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/9/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/9/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/9/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/9/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	5/9/2019	2.7	Merge bondholder claims analysis into claims reporting for bondholder reconciliation
Mark Zeiss	5/9/2019	2.3	Mark up claims for objections for non-COFINA bondholder claims based on CUSIPs claimed
Mark Zeiss	5/9/2019	0.6	Review claims for additional exact duplicate objections

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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Markus Traylor	5/9/2019	0.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Markus Traylor	5/9/2019	0.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	5/9/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/9/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/9/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/9/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/9/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	5/10/2019	0.6	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/10/2019	1.4	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/10/2019	1.5	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	5/10/2019	3.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/10/2019	0.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/10/2019	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/10/2019	2.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	5/10/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/10/2019	0.5	Review and provide comments to claims waterfall report to K. Harmon
Jay Herriman	5/10/2019	0.4	Update weekly case workstream deck and send to Title III representatives and Proskauer
Jay Herriman	5/10/2019	2.7	Perform analysis of settled litigation matters, comparing claimed amounts to DOJ data
John Sagen	5/10/2019	1.8	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/10/2019	1.3	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/10/2019	0.9	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/10/2019	0.4	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
Kara Harmon	5/10/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	5/10/2019	1.2	Prepare updated Commonwealth waterfall to recategorize bond claims for objection
Kara Harmon	5/10/2019	0.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	5/10/2019	0.7	Analyze updated analysis of bondholder claims ready for objection
Kara Harmon	5/10/2019	0.3	Analyze Commonwealth waterfall analysis against current draft of bond objections to confirm objection reporting accuracy
Kara Harmon	5/10/2019	0.4	Prepare weekly workstream update report
Kevin O'Donnell	5/10/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/10/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/10/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	5/10/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/10/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	5/10/2019	2.8	Revise Non-COFINA bondholder objections to Omnibus exhibits basis per counsel direction
Thomas Salierno	5/10/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/10/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/10/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/10/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/10/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	5/13/2019	0.7	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/13/2019	1.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/13/2019	1.1	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	5/13/2019	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/13/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/13/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/13/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	5/13/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/13/2019	0.9	Review draft AP claims reconciliation status presentation and provide comments to K. Harmon
Jay Herriman	5/13/2019	0.6	Prepare and send updated claims status report to S. Martinez
Jay Herriman	5/13/2019	1.7	Review master bond claims filed by administrative agents in prep of objecting to duplicative claims
Jay Herriman	5/13/2019	1.4	Review of tax refund claims to determine next steps in reconciliation process
John Sagen	5/13/2019	0.7	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/13/2019	0.6	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation
John Sagen	5/13/2019	0.9	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/13/2019	1.6	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/13/2019	2.1	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/13/2019	1.2	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
Kara Harmon	5/13/2019	0.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	5/13/2019	0.6	Prepare analysis of completed and outstanding AP reconciliation workbooks at the rest of O. Rodriguez
Kara Harmon	5/13/2019	2.9	Analyze additional claims reconciliation workbooks sent by the Commonwealth agencies
Kara Harmon	5/13/2019	1.4	Prepare AP claims for objection based upon comments received from Commonwealth related to payment of certain invoices
Kara Harmon	5/13/2019	1.2	Prepare follow up related to reconciliation workbooks received from Commonwealth agencies
Kevin O'Donnell	5/13/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/13/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	5/13/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/13/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/13/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	5/13/2019	1.2	Prepare report of bond claims by claims basis per bond for counsel for potential bond claim objections
Mark Zeiss	5/13/2019	1.2	Review master bond claims for basis of claim for suitability of duplicate objections for individuals or others also claiming for bonds and related basis in the same case
Thomas Salierno	5/13/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/13/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/13/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/13/2019	1.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/13/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	5/14/2019	1.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/14/2019	1.6	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/14/2019	0.9	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	5/14/2019	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/14/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	5/14/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/14/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/14/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/14/2019	2.9	Research bond claims to determine correct categorization for Omnibus objection
Jay Herriman	5/14/2019	1.1	Review amended claims to be included on upcoming Omnibus objections
John Sagen	5/14/2019	1.4	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/14/2019	2.3	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
Kara Harmon	5/14/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	5/14/2019	1.7	Analyze accounts payable claims from secondary outreach where asserted amounts were updated to prepare guidance for reconciliation to Commonwealth
Kara Harmon	5/14/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	5/14/2019	0.6	Analyze documents received from the Department of Education and House of Representatives related to accounts payable reconciliation per inquire from V. Maldonado Rivera
Kara Harmon	5/14/2019	0.6	Analyze asserted trade claims containing rolling account balance statements to determine next steps for claims reconciliation/resolution
Kara Harmon	5/14/2019	0.9	Analyze completed reconciliation workbooks to be sent to Commonwealth for further reconciliation
Kevin O'Donnell	5/14/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/14/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/14/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	5/14/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/14/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	5/14/2019	1.3	Review of bondholder claims against the Commonwealth for COFINA bonds reviewing for more than bond principal and interest
Mark Zeiss	5/14/2019	1.6	Revise bondholder claims report to include results of CUSIP analysis for debtor, short name, description
Mark Zeiss	5/14/2019	1.3	Prepare report of bond claims requiring review by claims basis per bond for counsel for potential bond claim objections
Mark Zeiss	5/14/2019	1.1	Process weekly Prime Clerk register for new claims, claim, claimant changes
Markus Traylor	5/14/2019	0.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	5/14/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/14/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/14/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/14/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/14/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	5/15/2019	1.2	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/15/2019	1.1	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/15/2019	1.4	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	5/15/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/15/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/15/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/15/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/15/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/15/2019	0.6	Review analysis of claims filed by various taxing authorities
Jay Herriman	5/15/2019	1.6	Review completed claim reconciliation worksheets provided by the Commonwealth
John Sagen	5/15/2019	1.4	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/15/2019	1.7	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/15/2019	1.2	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/15/2019	0.9	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
Kara Harmon	5/15/2019	1.3	Analyze new reconciliation workbooks provided by V. Maldonado Rivera to prepare claims for ADR Process / Objection
Kara Harmon	5/15/2019	1.6	Prepare updated Commonwealth waterfall analysis for Proskauer to include updated analysis on amended claims for objection
Kara Harmon	5/15/2019	1.6	Analyze new reconciliation workbooks provided by V. Maldonado Rivera to prepare claims for ADR Process / Objection
Kevin O'Donnell	5/15/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/15/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/15/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.

***Commonwealth of Puerto Rico  
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***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	5/15/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/15/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	5/15/2019	1.8	Review COFINA bond claims against the Commonwealth for more than Principal and Interest claimed
Mark Zeiss	5/15/2019	2.8	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	5/15/2019	0.2	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	5/15/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/15/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/15/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/15/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/15/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	5/16/2019	0.4	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/16/2019	1.7	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/16/2019	1.6	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	5/16/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/16/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	5/16/2019	3.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/16/2019	0.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/16/2019	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/16/2019	0.6	Review response received related to Omnibus objection to determine next steps
Jay Herriman	5/16/2019	2.1	Review claims marked as exact duplicates in prep of filing on Omnibus objection
John Sagen	5/16/2019	1.4	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/16/2019	1.2	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/16/2019	1.8	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/16/2019	1.9	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
Kara Harmon	5/16/2019	0.6	Prepare objection exhibit language for satisfied / disputed trade claims
Kara Harmon	5/16/2019	1.9	Analyze new reconciliation workbooks provided by V. Maldonado Rivera to prepare claims for ADR Process / Objection
Kara Harmon	5/16/2019	0.4	Prepare / send comments to Commonwealth agencies related to follow up items for accounts payable claims reconciliation
Kara Harmon	5/16/2019	0.8	Prepare report of reconciled satisfied / no liability claims for objection discussions with Proskauer
Kara Harmon	5/16/2019	2.6	Analyze new reconciliation workbooks provided by V. Maldonado Rivera to prepare claims for ADR Process / Objection
Kevin O'Donnell	5/16/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/16/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/16/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.

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Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kevin O'Donnell	5/16/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/16/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	5/16/2019	2.3	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	5/16/2019	2.2	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Thomas Salierno	5/16/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/16/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/16/2019	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/16/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/16/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Bria Warren	5/17/2019	0.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/17/2019	1.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/17/2019	1.8	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	5/17/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/17/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/17/2019	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Gerard Gigante	5/17/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/17/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/17/2019	0.9	Review analysis of claims marked for No liability objections in prep of call with Proskauer
Jay Herriman	5/17/2019	0.5	Update weekly workstream update presentation and send to client and counsel
John Sagen	5/17/2019	1.4	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/17/2019	1.3	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/17/2019	1.6	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/17/2019	0.9	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
Julie Hertzberg	5/17/2019	0.5	Review weekly workstream update and provide comments to J. Herriman
Kara Harmon	5/17/2019	0.4	Prepare weekly workstream update report
Kara Harmon	5/17/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kevin O'Donnell	5/17/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/17/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/17/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/17/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/17/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	5/17/2019	1.9	Review bondholder claims by various entities whether Title III or not and break out by entity per counsel request

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Mark Zeiss	5/17/2019	1.3	Prepare report of bondholder claims showing claimants asserting bonds issued by Title III entities per counsel request
Mark Zeiss	5/17/2019	1.8	Prepare for call with counsel by report of bondholder claims showing claimants without CUSIP information that have not returned mailing information, questions for bondholder exhibits
Markus Traylor	5/17/2019	0.2	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Markus Traylor	5/17/2019	0.2	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	5/17/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/17/2019	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/17/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/17/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Thomas Salierno	5/17/2019	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/20/2019	1.4	Review completed Accounts Payable claim reconciliations
Mark Zeiss	5/20/2019	2.3	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Jay Herriman	5/21/2019	0.4	Review response to Omnibus objection 34, send comments to K. Harmon
Jay Herriman	5/21/2019	2.5	Review deficient bond claims to validate inclusion on Omnibus objection
Jay Herriman	5/21/2019	2.7	Review draft Omnibus objections 35 - 46 related to bond claims
Jay Herriman	5/21/2019	1.9	Review pension claims and associated supporting documentation to determine next steps in reconciliation process
Mark Zeiss	5/21/2019	2.9	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	5/21/2019	1.6	Process weekly Prime Clerk register for claims changes
John Sagen	5/22/2019	1.4	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	5/22/2019	1.8	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/22/2019	0.9	Analyze claims categorized as PREPA claims to determine if the creditor is asserting any liabilities against another debtor.
John Sagen	5/22/2019	2.1	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
Kara Harmon	5/22/2019	0.4	Analyze objections response to prepare comments for counsel
Kara Harmon	5/22/2019	0.4	Prepare comments related to accounts payable claims amended docketed amounts for Prime Clerk review
Kara Harmon	5/22/2019	0.8	Analyze comments from G. Gigante related to accounts payable claims reconciliation workbooks to prepare response on next steps
Kara Harmon	5/22/2019	0.8	Analyze proposed bondholder claim objections to provide comments related to declaration language
Kara Harmon	5/22/2019	0.9	Analyze claims for inclusion on incorrect Debtor objections
Kara Harmon	5/22/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Kara Harmon	5/22/2019	1.9	Analyze various proofs of claim where creditor changed asserted amount in supplemental documents
Kara Harmon	5/22/2019	0.7	Prepare workbook of claims flagged for Debtor reclassification for omnibus objections
Kara Harmon	5/22/2019	0.7	Analyze comments from T. Salierno related to accounts payable claims reconciliation workbooks to prepare response on next steps
Mark Zeiss	5/22/2019	2.8	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	5/22/2019	1.8	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections
Bria Warren	5/23/2019	2.4	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Bria Warren	5/23/2019	2.9	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Bria Warren	5/23/2019	1.6	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.



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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	5/23/2019	2.2	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
John Sagen	5/23/2019	1.1	Analyze bondholder claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/23/2019	1.3	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
John Sagen	5/23/2019	1.8	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Kara Harmon	5/23/2019	2.6	Analyze bondholder claims to determine claims asserting more than P&I in order to formulate exhibits for omnibus objections.
Kara Harmon	5/23/2019	2.9	Analyze bondholder claims to determine claims asserting more than P&I in order to formulate exhibits for omnibus objections.
Kara Harmon	5/23/2019	0.8	Prepare updated workbook of claims for omnibus objection to reclassify Debtor to send to A. Friedman for review
Kara Harmon	5/23/2019	0.7	Analyze updated objection language to provide comments to A. Friedman
Kevin O'Donnell	5/23/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/23/2019	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/23/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/23/2019	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/23/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	5/23/2019	2.8	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections
Mark Zeiss	5/23/2019	2.4	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	5/23/2019	1.7	Prepare drafts of Ordered Exact Duplicate claims exhibit per changes per counsel request



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Markus Traylor	5/23/2019	1.7	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Markus Traylor	5/23/2019	1.6	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Markus Traylor	5/23/2019	1.3	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Markus Traylor	5/23/2019	1.3	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Markus Traylor	5/23/2019	1.1	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Markus Traylor	5/23/2019	1.4	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Markus Traylor	5/23/2019	1.4	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Thomas Salierno	5/23/2019	2.2	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Bria Warren	5/24/2019	2.7	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Bria Warren	5/24/2019	2.2	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Bria Warren	5/24/2019	1.8	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Bria Warren	5/24/2019	0.9	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Gerard Gigante	5/24/2019	0.3	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
John Sagen	5/24/2019	1.4	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	5/24/2019	1.8	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
John Sagen	5/24/2019	1.6	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Kara Harmon	5/24/2019	0.3	Prepare response to omnibus objection response
Kara Harmon	5/24/2019	0.4	Prepare weekly workstream update report
Kara Harmon	5/24/2019	0.7	Prepare status tracker for omnibus objection responses for discussion with Proskauer
Kara Harmon	5/24/2019	0.9	Prepare modifications to exact duplicate and amended claims workbook to send to Proskauer for review re: supplemental omnibus objections
Kara Harmon	5/24/2019	1.4	Analyze bondholder claims to determine claims asserting more than P&I in order to formulate exhibits for omnibus objections.
Kara Harmon	5/24/2019	2.9	Analyze bondholder claims to determine claims asserting more than P&I in order to formulate exhibits for omnibus objections.
Kevin O'Donnell	5/24/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/24/2019	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/24/2019	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/24/2019	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Kevin O'Donnell	5/24/2019	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth.
Mark Zeiss	5/24/2019	1.3	Revise Treasury bond claims for bond information including CUSIPs, other claims basis
Mark Zeiss	5/24/2019	2.4	Draft Commonwealth bondholder individual claims objections from counsel's chart of objections
Mark Zeiss	5/24/2019	1.7	Revise Treasury bond claims for bond information including data from Prime Clerk related to secured claims that also contain claims for more than Principal and Interest
Mark Zeiss	5/24/2019	1.4	Review staff work on bondholder claims asserting more than Principal and Interest

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Mark Zeiss	5/24/2019	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, A. Friedman, L. Stafford, and B. Cushing regarding bondholder claim objections, claims marked as duplicates / amendments, and the current status of outstanding objections
Markus Traylor	5/24/2019	1.7	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Markus Traylor	5/24/2019	1.2	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Markus Traylor	5/24/2019	1.3	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Markus Traylor	5/24/2019	1.1	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Markus Traylor	5/24/2019	1.1	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Markus Traylor	5/24/2019	1.0	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Markus Traylor	5/24/2019	0.6	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Markus Traylor	5/24/2019	0.6	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Thomas Salierno	5/24/2019	1.6	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Jay Herriman	5/26/2019	2.1	Review draft Omnibus 45 & 48 - 51 objections and associated declarations
Jay Herriman	5/27/2019	3.1	Review draft Omnibus 52 - 61 objections and associated declarations
Julie Hertzberg	5/27/2019	1.7	Review draft Omnibus 45 & 48 - 51 objections and associated Claims
Julie Hertzberg	5/27/2019	2.6	Review draft Omnibus 52 - 61 objections and associated Claims
Bria Warren	5/28/2019	2.1	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	5/28/2019	1.2	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/28/2019	0.7	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Gerard Gigante	5/28/2019	2.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Gerard Gigante	5/28/2019	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Jay Herriman	5/28/2019	1.2	Review updated draft Omnibus 52 - 63 objections and associated declarations
Jay Herriman	5/28/2019	1.7	Review PBA bond claims to determine if appropriate to include on Omnibus objection
Jay Herriman	5/28/2019	1.1	Review bond claims to be included on Omnibus objections 52 - 63
John Sagen	5/28/2019	1.4	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
John Sagen	5/28/2019	1.4	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/28/2019	1.1	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/28/2019	1.6	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/28/2019	1.8	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/28/2019	0.4	Analyze bondholder claims to determine claims asserting more than principal and interest in order to formulate exhibits for omnibus objections.
Julie Hertzberg	5/28/2019	0.7	Review updated draft Omnibus 52 - 63 objections and associated Claims
Kara Harmon	5/28/2019	0.8	Prepare supplemental HR workstream for claimants who provided supporting documentation
Kara Harmon	5/28/2019	0.8	Prepare updated objection response tracker to review new responses filed on the docket / prepare response
Kara Harmon	5/28/2019	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

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**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	5/28/2019	0.4	Analyze duplicate claims per inquire from J. Sagen for preparation of omnibus objection
Kara Harmon	5/28/2019	0.4	Prepare analysis of all claims asserted by creditor who responded to omnibus objection per discussions with J. Herriman
Kara Harmon	5/28/2019	1.2	Analyze claims asserted against Commonwealth per omnibus objection response from creditor
Kara Harmon	5/28/2019	1.9	Analyze claims reconciliation workbook to provide direction on related payment information
Kara Harmon	5/28/2019	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Mark Zeiss	5/28/2019	1.7	Prepare workbook of PBA, HTA, PFC bond claimants in the Commonwealth case in order to confirm duplicative of master claimant claim
Mark Zeiss	5/28/2019	1.9	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Mark Zeiss	5/28/2019	2.8	Revise Commonwealth bondholder claims to objections per updated chart per counsel
Thomas Salierno	5/28/2019	1.7	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Bria Warren	5/29/2019	1.8	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/29/2019	1.7	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/29/2019	0.6	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Jay Herriman	5/29/2019	2.1	Review draft Omnibus claim exhibits for upcoming duplicate claim objections
Jay Herriman	5/29/2019	1.6	Review master bond claims filed by fiscal agents to determine proper treatment of duplicative claims
Jay Herriman	5/29/2019	1.2	Review responses received related to Duplicate / Amended omnibus objections
John Sagen	5/29/2019	1.2	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party.
John Sagen	5/29/2019	0.3	Analyze proof of claim forms for creditors who checked the amendment box but did not provide amended claim number to create relationship between claims for omnibus objection preparation

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

***Exhibit E***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
John Sagen	5/29/2019	1.6	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party.
John Sagen	5/29/2019	1.4	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/29/2019	1.1	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/29/2019	2.1	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
Kara Harmon	5/29/2019	2.8	Analyze CUSIP numbers included in master bond claims to identify creditors asserting claims not covered by master claims for omnibus objections
Kara Harmon	5/29/2019	3.2	Analyze CUSIP numbers included in master bond claims to identify creditors asserting claims not covered by master claims for omnibus objections
Kara Harmon	5/29/2019	1.6	Prepare analysis of CUSIP numbers not covered by master bond claims filed by trustee/admin agents
Mark Zeiss	5/29/2019	2.3	Process 5/28 Prime Clerk register for claim, claim amount changes
Mark Zeiss	5/29/2019	0.6	Reconcile non-COFINA bond claims reviewing CUSIP database information from CUSIPs that claimant has provided
Markus Traylor	5/29/2019	0.4	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	5/29/2019	2.2	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	5/29/2019	1.9	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Bria Warren	5/30/2019	1.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/30/2019	2.1	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/30/2019	0.4	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Jay Herriman	5/30/2019	0.3	Participate in conference call with J. Herriman, K. Harmon, L. Stafford, B. Cushing and A. Friedman regarding responses to the Debtors omnibus objections

*Exhibit E*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	5/30/2019	2.3	Review bond claims to be included in upcoming Omnibus objection
John Sagen	5/30/2019	1.8	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party.
John Sagen	5/30/2019	1.2	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party.
John Sagen	5/30/2019	1.9	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party.
John Sagen	5/30/2019	1.7	Analyze claims presumed to be duplicative to formulate relationships for omnibus objections.
John Sagen	5/30/2019	1.4	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party.
Kara Harmon	5/30/2019	3.1	Analyze CUSIP numbers included in master bond claims to identify creditors asserting claims not covered by master claims for omnibus objections
Kara Harmon	5/30/2019	0.3	Prepare supplemental documents for Commonwealth related to requested purchase order for AP claims reconciliation
Kara Harmon	5/30/2019	2.6	Analyze CUSIP numbers included in master bond claims to identify creditors asserting claims not covered by master claims for omnibus objections
Kara Harmon	5/30/2019	1.8	Analyze CUSIP numbers included in master bond claims to identify creditors asserting claims not covered by master claims for omnibus objections
Mark Zeiss	5/30/2019	1.3	Prepare report of bondholder claims subject to claims Omnibus Exhibit objections where claimants claim more than Principal and Interest
Markus Traylor	5/30/2019	0.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	5/30/2019	1.6	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	5/30/2019	1.8	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Bria Warren	5/31/2019	1.7	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Bria Warren	5/31/2019	1.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process

*Exhibit E*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bria Warren	5/31/2019	0.8	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process
Jay Herriman	5/31/2019	0.5	Prepare updated workstream status report and send to client / counsel
Jay Herriman	5/31/2019	2.6	Review deficient documentation claims to be included in upcoming Omnibus objection
John Sagen	5/31/2019	1.7	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party.
John Sagen	5/31/2019	1.2	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party.
John Sagen	5/31/2019	1.3	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party.
John Sagen	5/31/2019	2.2	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party.
John Sagen	5/31/2019	2.1	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party.
Kara Harmon	5/31/2019	0.4	Prepare weekly workstream update report
Kara Harmon	5/31/2019	0.6	Prepare updated status report for claims reconciliation workbooks at the request of V. Rivera
Kara Harmon	5/31/2019	0.6	Prepare updated omnibus objection response tracker to highlight claim updated and track changes for updated exhibits
Kara Harmon	5/31/2019	0.2	Prepare correspondence with creditor regarding supplemental information requested by Commonwealth for claims reconciliation
Kara Harmon	5/31/2019	2.8	Prepare supplemental analysis on claims to be removed from Omnibus Objection exhibits for CUSIPs not covered under master bond claims
Kara Harmon	5/31/2019	2.4	Complete analysis of claims to be removed from draft objection exhibits for asserted CUSIPs not listed in master claims
Kara Harmon	5/31/2019	2.3	Prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party.
Mark Zeiss	5/31/2019	2.2	Prepare Commonwealth bondholder claims Omnibus Exhibit objections for incorrect debtor
Mark Zeiss	5/31/2019	2.1	Revise Commonwealth bondholder claims Omnibus Exhibit objections
Mark Zeiss	5/31/2019	1.8	Revise Commonwealth bondholder claims Omnibus Exhibit objections per analysis of claimed bond CUSIPs matching bond trustee claims
Mark Zeiss	5/31/2019	1.8	Prepare Commonwealth bondholder claims Omnibus Exhibit objections for incorrect debtor, remaining Commonwealth portions



*Exhibit E*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Claims Administration and Objections**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Mark Zeiss	5/31/2019	1.6	Revise Commonwealth bondholder claims Omnibus Exhibit objections per counsel feedback on claimants claiming more than Principal and Interest
Mark Zeiss	5/31/2019	2.9	Print, review Commonwealth bondholder claims Omnibus Exhibit objections
Mark Zeiss	5/31/2019	1.2	Prepare Commonwealth bondholder claims Omnibus Exhibit objections for claims with remaining Commonwealth portions
Mark Zeiss	5/31/2019	0.7	Add identified non-bondholder claims to claims Omnibus Exhibit objections for claims moving to the PREPA case
Mark Zeiss	5/31/2019	0.6	Add identified non-bondholder claims to claims Omnibus Exhibit objections for claims whose basis states that claimant has no claim
Thomas Salierno	5/31/2019	1.3	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
Thomas Salierno	5/31/2019	2.4	Analyze HR claims and supporting documentation to determine if a claim should be objected to or run through administrative claims resolution process.
<b>Subtotal</b>		<b>3,954.8</b>	

**Commonwealth of Puerto Rico - Fee Applications**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Bernice Grussing	2/12/2019	1.6	Preparation of December Fee App (US work)
Bernice Grussing	2/14/2019	1.9	Preparation of January fee app draft
Jay Herriman	2/17/2019	1.8	Review / Update December and January monthly fee statements
Bernice Grussing	2/19/2019	0.4	Revisions to December Fee App (US work)
Bernice Grussing	2/19/2019	0.4	Revisions to January fee app draft
Jay Herriman	2/19/2019	0.4	Review updated monthly fee statements
Jay Herriman	2/22/2019	0.5	Finalize monthly fee apps and send to Prime Clerk for noticing
Bernice Grussing	2/27/2019	2.0	Prepare second Interim Fee draft
Jay Herriman	2/28/2019	0.6	Work on second interim fee application
Mark Zeiss	3/1/2019	1.6	Summarize staff claims detail time for three-month period, mapping to claims reconciliation tasks
Mark Zeiss	3/2/2019	0.7	Summarize staff claims detail time for three-month period, mapping to claims reconciliation tasks

*Exhibit E*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Fee Applications**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	3/3/2019	1.1	Work on second interim fee app
Mark Zeiss	3/5/2019	1.6	Summarize staff claims detail time for four-month period, mapping to claims reconciliation tasks
Mark Zeiss	3/6/2019	1.2	Revise staff claims detail summary for four-month period, mapping to claims reconciliation tasks
Jay Herriman	3/8/2019	1.9	Work on second interim fee app
Jay Herriman	3/15/2019	1.4	Review and update second interim fee application
Jay Herriman	3/16/2019	1.7	Review and update second interim fee application
Jay Herriman	3/17/2019	0.8	Review and update second interim fee application with additional comments related to workstreams performed
Jay Herriman	3/18/2019	0.3	Prepare filing versions of second interim fee application and associated notice for filing with court
Bernice Grussing	3/28/2019	2.0	Preparation of February Fee Application draft and exhibits
Bernice Grussing	3/29/2019	1.0	Preparation of February Fee Application draft and exhibits
Mary Napoliello	4/10/2019	1.0	Revise 2nd interim fee app per J. Herriman
Jay Herriman	4/25/2019	1.1	Review draft February fee statement
Bernice Grussing	4/26/2019	1.5	Preparation of March Fee App draft
Jay Herriman	4/26/2019	1.6	Review draft March fee statement, prepare for noticing
Jay Herriman	4/29/2019	0.7	Review draft March fee application
Bernice Grussing	5/1/2019	0.5	revise March Fee App draft per J. Herriman instruction
Jay Herriman	5/17/2019	0.4	Prepare no objection notice and associated declaration for February and March billing
Bernice Grussing	5/20/2019	1.9	Prepare April Fee App Draft
Bernice Grussing	5/21/2019	0.9	Revise April Fee App draft and Title III Documents per J. Herriman's instructions
Jay Herriman	5/22/2019	1.1	Review draft of April monthly fee statement
<b>Subtotal</b>		<b>35.6</b>	

**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	2/1/2019	0.3	Call with S. Martinez re: discussion of follow up letters sent to AP & Litigation creditors, claim objection status

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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***Exhibit E***

**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	2/1/2019	0.8	Call with J. Herriman & J. Hertzberg re: Human Resource related claims analysis and next steps to reconciliation of same
Julie Hertzberg	2/1/2019	0.8	Call with J. Herriman & J. Hertzberg re: Human Resource related claims analysis and next steps to reconciliation of same
Kara Harmon	2/5/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, J. Berman and C. Schepper regarding mailings and case status
Mark Zeiss	2/5/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, J. Berman and C. Schepper regarding mailings and case status
Jay Herriman	2/12/2019	0.5	Call with B. Rosen, A. Friedman, J. Hertzberg and J. Herriman re: review status of open issues and next steps for claims reconciliation
Julie Hertzberg	2/12/2019	0.5	Call with B. Rosen, A. Friedman, J. Hertzberg and J. Herriman re: review status of open issues and next steps for claims reconciliation
Jay Herriman	2/13/2019	1.6	Conference with J. Hertzberg, J. Herriman, M. Zeiss, K. Harmon and J. Sagen regarding claims reconciliation, categorizing unreconciled claims, claim objections, general case updates and best practice going forward
John Sagen	2/13/2019	1.6	Conference with J. Hertzberg, J. Herriman, M. Zeiss and K. Harmon regarding claims reconciliation, categorizing unreconciled claims, claim objections, general case updates and best practice going forward
Julie Hertzberg	2/13/2019	1.6	Conference with J. Hertzberg, J. Herriman, M. Zeiss, K. Harmon and J. Sagen regarding claims reconciliation, categorizing unreconciled claims, claim objections, general case updates and best practice going forward
Kara Harmon	2/13/2019	1.6	Conference with J. Hertzberg, J. Herriman, M. Zeiss, K. Harmon and J. Sagen regarding claims reconciliation, categorizing unreconciled claims, claim objections, general case updates and best practice going forward.
Mark Zeiss	2/13/2019	1.6	Conference with J. Hertzberg, J. Herriman, M. Zeiss, K. Harmon and J. Sagen regarding claims reconciliation, categorizing unreconciled claims, claim objections, general case updates and best practice going forward.
Jay Herriman	2/14/2019	0.9	Call with J. Herriman and J. Hertzberg re: review outstanding claim reconciliation workstreams and prioritize next steps
Jay Herriman	2/14/2019	0.6	Call with V. Rivera, N. Camacho, J. Hertzberg and J. Herriman re: claims reconciliation status call
Julie Hertzberg	2/14/2019	0.6	Call with V. Rivera, N. Camacho, J. Hertzberg and J. Herriman re: claims reconciliation status call
Julie Hertzberg	2/14/2019	0.9	Call with J. Herriman and J. Hertzberg re: review outstanding claim reconciliation workstreams and prioritize next steps

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	2/20/2019	1.1	Call with J. Hertzberg and J. Herriman re: prepare AP reconciliation threshold / variance analysis deck and discuss next steps for reconciliation
Julie Hertzberg	2/20/2019	1.1	Call with J. Hertzberg and J. Herriman re: prepare AP reconciliation threshold / variance analysis deck and discuss next steps for reconciliation
Jay Herriman	2/21/2019	1.1	Call with J. Hertzberg, J. Herriman, L. Stafford, A. Friedman and J. Crawley re: weekly case status call, draft claims waterfall, COFINA objections and HR related claims
Jay Herriman	2/21/2019	0.5	Call with V. Rivera and G. Bracero re: weekly claims reconciliation status call
Jay Herriman	2/21/2019	1.2	Call with J. Hertzberg and J. Herriman re: finalize AP claims reconciliation threshold deck and discuss HR related claims analysis
Julie Hertzberg	2/21/2019	1.1	Call with J. Hertzberg, J. Herriman, L. Stafford, A. Friedman and J. Crawley re: weekly case status call, draft claims waterfall, COFINA objections and HR related claims
Julie Hertzberg	2/21/2019	1.2	Call with J. Hertzberg and J. Herriman re: finalize AP claims reconciliation threshold deck and discuss HR related claims analysis
Kara Harmon	2/21/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, J. Sagen, V. Rivera, G. Bracero, and N. Camacho regarding creditor outreach, AP claims reconciliation and contracts/purchase orders for claims
Kara Harmon	2/21/2019	1.0	Participate in conference call with J. Hertzberg, J. Herriman, K. Harmon, M. Zeiss, L. Stafford, A. Friedman, and J. Crawley regarding COFINA objection response resolution, ADR Procedures, and the Commonwealth Plan of Adjustment
Kara Harmon	2/21/2019	1.1	Participate in conference call with J. Hertzberg, J. Herriman, K. Harmon, L. Stafford, A. Friedman, and J. Crawley regarding COFINA objection response resolution, ADR Procedures, and the Commonwealth Plan of Adjustment
Kara Harmon	2/21/2019	0.5	Participate in conference call with J. Herriman, K. Harmon, V. Rivera, G. Bracero, and N. Camacho regarding creditor outreach, AP claims reconciliation and contracts/purchase orders for claims
Jay Herriman	2/27/2019	0.5	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, and J. Sagen regarding reclassification of claim types, issues arising in current workstreams, and next steps going forward.
John Sagen	2/27/2019	0.5	Participate in conference call with J. Herriman, K. Harmon, and M. Zeiss regarding reclassification of claim types, issues arising in current workstreams, and next steps going forward.

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Julie Hertzberg	2/27/2019	0.7	Participate in conference call with J. Herriman, J. Hertzberg, K. Harmon, L. Stafford, A. Friedman, J. Crawley and B. Cushing related to HR claims objections, COFINA and ERS bond claims filed against the Commonwealth and supplemental claims outreach
Kara Harmon	2/27/2019	0.5	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, and J. Sagen regarding reclassification of claim types, issues arising in current workstreams, and next steps going forward.
Mark Zeiss	2/27/2019	0.5	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, and J. Sagen regarding reclassification of claim types, issues arising in current workstreams, and next steps going forward.
John Sagen	3/4/2019	0.4	Participate in conference call with J. Herriman, K. Harmon and M. Zeiss regarding omnibus objections, non-COFINA bonds, preparation of updated exhibits for omnibus hearing on 3/13 and status on active claims resolution workstreams
Kara Harmon	3/4/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, and J. Sagen regarding omnibus objections for amended and duplicate claims, non-COFINA bonds, preparation of updated exhibits for omnibus hearing on 3/13 and status on active claims res
Mark Zeiss	3/4/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, and J. Sagen regarding omnibus objections for amended and duplicate claims, non-COFINA bonds, preparation of updated exhibits for omnibus hearing on 3/13
Jay Herriman	3/5/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, J. Berman and C. Schepper regarding omnibus objections and responses from supplemental mailings
Kara Harmon	3/5/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, J. Berman and C. Schepper regarding omnibus objections and responses from supplemental mailingsr Hours
Mark Zeiss	3/5/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, J. Berman and C. Schepper regarding omnibus objections and responses from supplemental mailings
Jay Herriman	3/6/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, V. Rivera and N. Camacho regarding claims resolution and meetings to be scheduled for next week
Kara Harmon	3/6/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, V. Rivera and N. Camacho regarding claims resolution and meetings to be scheduled for next week
Jay Herriman	3/8/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, B. Cushing, C. Bowman and L. Stafford to discuss open issues related to the hearing scheduled for 3/13

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***Commonwealth of Puerto Rico  
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**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	3/11/2019	1.2	Participate in follow up meeting with J. Herriman and V. Rivera regarding discussions from meetings on 3/11
Jay Herriman	3/11/2019	1.4	Participate in meeting with J. Herriman, K. Harmon, N. Camacho, O. Rodriguez, M. Mahmud and V. Rivera regarding COFINA claims status, claims reconciliation thresholds, tax refund claims and next steps for claims resolution
Jay Herriman	3/11/2019	1.2	Participate in meeting with J. Herriman, K. Harmon, N. Camacho, V. Rivera and W. Vargas regarding litigation claims reconciliation
Jay Herriman	3/11/2019	1.1	Participate in meeting with J. Herriman, K. Harmon, N. Camacho, O. Rodriguez and V. Rivera regarding general case status, claims reconciliation workbooks and Commonwealth claims waterfall overview
Kara Harmon	3/11/2019	1.2	Participate in meeting with J. Herriman, K. Harmon, N. Camacho, V. Rivera and W. Vargas regarding litigation claims reconciliation
Kara Harmon	3/11/2019	1.1	Participate in meeting with J. Herriman, K. Harmon, N. Camacho, O. Rodriguez and V. Rivera regarding general case status, claims reconciliation workbooks and Commonwealth claims waterfall overview
Kara Harmon	3/11/2019	1.2	Participate in follow up meeting with J. Herriman and V. Rivera regarding discussions from meetings on 3/11
Kara Harmon	3/11/2019	1.4	Participate in meeting with J. Herriman, K. Harmon, N. Camacho, O. Rodriguez, M. Mahmud and V. Rivera regarding COFINA claims status, claims reconciliation thresholds, tax refund claims and next steps for claims resolution
Jay Herriman	3/12/2019	0.5	Participate in conference call with J. Herriman, K. Harmon, and L. Stafford regarding updates on claims reconciliation from meetings on 3/11 and 3/12 and preparation for hearing on 3/13
Jay Herriman	3/12/2019	1.2	Participate in meeting with J. Herriman, K. Harmon, O. Rodriguez, V. Rivera, N. Camacho and various representatives from Commonwealth agencies to discuss reconciliation of accounts payables claims
Kara Harmon	3/12/2019	0.5	Participate in conference call with J. Herriman, K. Harmon, and L. Stafford regarding updates on claims reconciliation from meetings on 3/11 and 3/12 and preparation for hearing on 3/13
Kara Harmon	3/12/2019	1.2	Participate in meeting with J. Herriman, K. Harmon, O. Rodriguez, V. Rivera, N. Camacho and various representatives from Commonwealth agencies to discuss reconciliation of accounts payables claims
Jay Herriman	3/13/2019	1.1	Participate in meeting with J. Herriman, K. Harmon, O. Rodriguez, V. Rivera, N. Camacho and various representatives from Commonwealth agencies to discuss reconciliation of accounts payables claims

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***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
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**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	3/13/2019	1.1	Participate in meeting with J. Herriman, K. Harmon, O. Rodriguez, V. Rivera, N. Camacho and various representatives from Commonwealth agencies to discuss reconciliation of accounts payables claims
Jay Herriman	3/15/2019	0.2	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, and J. Sagen regarding status update from the Omnibus Hearing on 3/13, secondary outreach mailings both received and pending delivery, and omnibus objections for amended and duplicate c
Jay Herriman	3/15/2019	0.2	Participate in conference call with J. Herriman, K. Harmon, L. Stafford, C. Bowman and B. Cushing regarding omnibus objection exhibits and case status
John Sagen	3/15/2019	0.2	Participate in conference call with J. Herriman, K. Harmon and M. Zeiss regarding status update from the Omnibus Hearing on 3/13, secondary outreach mailings both received and pending delivery, and omnibus objections for amended and duplicate claims
Kara Harmon	3/15/2019	0.2	Participate in conference call with J. Herriman, K. Harmon, L. Stafford, C. Bowman and B. Cushing regarding omnibus objection exhibits and case status
Kara Harmon	3/15/2019	0.2	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, and J. Sagen regarding status update from the Omnibus Hearing on 3/13, secondary outreach mailings both received and pending delivery, and omnibus objections for amended and duplicate c
Mark Zeiss	3/18/2019	0.2	Participate in conference call with M. Zeiss, J. Herriman, K. Harmon and J. Berman regarding final exhibits for COFINA objections and supplemental outreach to creditors related to claims resolution
Kara Harmon	3/19/2019	0.2	Participate in conference call with M. Zeiss, J. Herriman, K. Harmon and J. Berman regarding final exhibits for COFINA objections and supplemental outreach to creditors related to claims resolution.
John Sagen	3/22/2019	0.9	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, C. Bowman, L. Stafford, and A. Friedman regarding Commonwealth bonds, Amendment/Exact Duplicate Omnibus Objections, status of Human Resource claims, and upcoming objections and issues.
Kara Harmon	3/22/2019	0.9	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, J. Sagen, C. Bowman, L. Stafford, and A. Friedman regarding Commonwealth bonds, Amendment/Exact Duplicate Omnibus Objections, status of Human Resource claims, and upcoming objections an
Mark Zeiss	3/22/2019	0.9	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, J. Sagen, C. Bowman, L. Stafford, and A. Friedman regarding Commonwealth bonds, Omnibus Objections, status of Human Resource claims, upcoming objections and issues

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**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	3/25/2019	0.9	Conference call with J. Hertzberg, J. Herriman, K. Harmon, and J. Sagen re: Amended Omnibus Procedure Motion pertaining to the Additional Omnibus Objection Procedures, ADR Process, and Administrative Reconciliation of Claims.
John Sagen	3/25/2019	0.9	Participate in a conference call with J. Hertzberg, J. Herriman and K. Harmon regarding the Amended Omnibus Procedure Motion pertaining to the Additional Omnibus Objection Procedures, ADR Process, and Administrative Reconciliation of Claims.
Julie Hertzberg	3/25/2019	0.9	Participate in a conference call with J. Hertzberg, J. Herriman, K. Harmon, and J. Sagen regarding potential issues arising from the Amended Omnibus Procedure Motion pertaining to the Additional Omnibus Objection Procedures, and ADR Process
Kara Harmon	3/25/2019	0.9	Participate in a conference call with J. Hertzberg, J. Herriman, K. Harmon, and J. Sagen regarding potential issues arising from the Amended Omnibus Procedure Motion pertaining to the Additional Omnibus Objection Procedures, and ADR Process
Jay Herriman	3/26/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, J. Berman and C. Schepper regarding case status and supplemental mailings
Jay Herriman	3/26/2019	0.8	Participate in conference call with J. Hertzberg, J. Herriman, K. Harmon, L. Stafford and B. Cushing regarding ADR Process and Amended Claim Objection Procedures
Julie Hertzberg	3/26/2019	0.8	Participate in conference call with J. Hertzberg, J. Herriman, K. Harmon, L. Stafford and B. Cushing regarding ADR Process and Amended Claim Objection
Kara Harmon	3/26/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, J. Berman and C. Schepper regarding case status and supplemental mailings
Kara Harmon	3/26/2019	0.8	Participate in conference call with J. Hertzberg, J. Herriman, K. Harmon, L. Stafford and B. Cushing regarding ADR Process and Amended Claim Objection
Jay Herriman	3/29/2019	0.6	Participate in conference call with J. Herriman, K. Harmon, C. Bowman, L. Stafford, and A. Friedman regarding ADR/Claim Objection Procedures, Litigation claim treatment, claims waterfall analysis, COFINA claims treatment and upcoming objections and issues
Kara Harmon	3/29/2019	0.6	Participate in conference call with J. Herriman, K. Harmon, C. Bowman, L. Stafford, and A. Friedman regarding ADR/Claim Objection Procedures, Litigation claim treatment, claims waterfall analysis, COFINA claims treatment and upcoming objections and issues
Jay Herriman	4/2/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Berman regarding supplemental claims mailing, responses on bondholder outreach and general case



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**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	4/2/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Berman regarding supplemental claims mailing, responses on bondholder outreach and general case updates.
Mark Zeiss	4/2/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Berman regarding supplemental claims mailing, responses on bondholder outreach and general case updates
Jay Herriman	4/5/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, J. Sagen, C. Bowman, L. Stafford, B. Cushing and A. Friedman regarding ERS bonds, Amendment/Exact Duplicate Omnibus Objections, and upcoming objections and issues.
Jay Herriman	4/5/2019	0.2	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, and J. Sagen regarding the status on active claims resolution workstreams, omnibus objections for amended, duplicate, and bondholder claims.
John Sagen	4/5/2019	0.2	Participate in conference call with J. Herriman, K. Harmon, and M. Zeiss regarding the status on active claims resolution workstreams, omnibus objections for amended, duplicate, and bondholder claims.
John Sagen	4/5/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, C. Bowman, L. Stafford, B. Cushing and A. Friedman regarding ERS bonds, Amendment/Exact Duplicate Omnibus Objections, and upcoming objections and issues.
Kara Harmon	4/5/2019	0.2	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, and J. Sagen regarding omnibus objections for amended, duplicate, and bondholder claims, and the status on active claims resolution workstreams.
Mark Zeiss	4/5/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, J. Sagen, C. Bowman, L. Stafford, B. Cushing and A. Friedman regarding ERS bonds, Amendment/Exact Duplicate Omnibus Objections, and upcoming objections and issues
John Sagen	4/8/2019	0.4	Participate in conference call with K. Harmon and M. Zeiss regarding omnibus objections for amended and duplicate claims, ERS bond claims omnibus objections / waterfall flags, and the ADR report.
Kara Harmon	4/8/2019	0.4	Participate in conference call with K. Harmon, M. Zeiss, and J. Sagen regarding omnibus objections for amended and duplicate claims, ERS bond claims omnibus objections / waterfall flags, and the ADR report.
Mark Zeiss	4/8/2019	0.5	Participate in conference call with K. Harmon and M. Zeiss regarding omnibus objections for amended and duplicate claims, ERS bond claims omnibus objections / waterfall flags, and the ADR report.
Jay Herriman	4/9/2019	0.2	Participate in conference call with M. Zeiss, J. Herriman, K. Harmon, J. Berman and C. Schepper regarding omnibus objections timeline and update on ADR Process

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	4/9/2019	0.2	Participate in conference call with M. Zeiss, J. Herriman, K. Harmon, J. Berman and C. Schepper regarding omnibus objections timeline and update on ADR Process
Mark Zeiss	4/9/2019	0.2	Participate in conference call with M. Zeiss, J. Herriman, K. Harmon, J. Berman and C. Schepper regarding omnibus objections timeline and update on ADR Process
Jay Herriman	4/10/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, A. Friedman and E. Stevens regarding GO and PBA Bonds filed against the Commonwealth
Kara Harmon	4/10/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, A. Friedman and E. Stevens regarding GO and PBA Bonds filed against the Commonwealth
Mark Zeiss	4/10/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, A. Friedman and E. Stevens regarding GO and PBA Bonds filed against the Commonwealth
Jay Herriman	4/11/2019	1.2	Participate in conference call with J. Herriman, J. Hertzberg, K. Harmon, A. Friedman and L. Stafford regarding ADR process, consensual negotiation procedures and limitations surrounding full reconciliation of claims
Jay Herriman	4/11/2019	0.8	Participate in conference call with K. Harmon regarding workstream status and next steps for claims resolution
Jay Herriman	4/11/2019	0.3	Call with S. Martinez re: review status of claims reconciliation
Jay Herriman	4/11/2019	0.2	Participate in conference call with J. Herriman, K. Harmon, V. Rivera and N. Camacho regarding the status of claims reconciliation workbooks
Julie Hertzberg	4/11/2019	1.2	Participate in conference call with J. Herriman, J. Hertzberg, K. Harmon, A. Friedman and L. Stafford regarding ADR process, consensual negotiation procedures and limitations surrounding full reconciliation of claims.
Kara Harmon	4/11/2019	0.8	Participate in conference call with J. Herriman regarding workstream status and next steps for claims resolution
Kara Harmon	4/11/2019	0.2	Participate in conference call with J. Herriman, K. Harmon, V. Rivera and N. Camacho regarding the status of claims reconciliation workbooks
Kara Harmon	4/11/2019	1.2	Participate in conference call with J. Herriman, J. Hertzberg, K. Harmon, A. Friedman and L. Stafford regarding ADR process, consensual negotiation procedures and limitations surrounding full reconciliation of claims
Kara Harmon	4/12/2019	1.0	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, J. Sagen, C. Bowman, L. Stafford, B. Cushing and A. Friedman regarding the COFINA Waterfall Analysis, incorrect debtor Omnibus Objections, unknown claims and bond claim objections.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Mark Zeiss	4/12/2019	1.0	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, J. Sagen, C. Bowman, L. Stafford, B. Cushing and A. Friedman regarding the COFINA Waterfall Analysis, incorrect debtor Omnibus Objections, unknown claims and bond claim objections
Jay Herriman	4/15/2019	1.5	Participate in conference call with J. Hertzberg, J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding case status, upcoming omnibus objections, ADR process and short term plan for claim resolution.
Jay Herriman	4/15/2019	0.3	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding bondholder claim reconciliation and preparation of omnibus objections.
Jay Herriman	4/15/2019	0.9	Call with J. Hertzberg re: discuss process to perform secondary outreach to deficient HR related claims
John Sagen	4/15/2019	1.5	Participate in conference call with J. Hertzberg, J. Herriman, M. Zeiss, and K. Harmon regarding case status, upcoming omnibus objections, ADR process and short term plan for claim resolution.
John Sagen	4/15/2019	0.3	Participate in conference call with J. Herriman, M. Zeiss, and K. Harmon regarding bondholder claim reconciliation and preparation of omnibus objections.
Julie Hertzberg	4/15/2019	0.9	Call with J. Herriman and J. Hertzberg re: discuss process to perform secondary outreach to deficient HR related claims.
Julie Hertzberg	4/15/2019	1.5	Participate in conference call with J. Hertzberg, J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding case status, upcoming omnibus objections, ADR process and short term plan for claim resolution.
Kara Harmon	4/15/2019	0.3	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding bondholder claim reconciliation and preparation of omnibus objections.
Kara Harmon	4/15/2019	1.5	Participate in conference call with J. Hertzberg, J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding case status, upcoming omnibus objections, ADR process and short term plan for claim resolution.
Mark Zeiss	4/15/2019	0.3	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding bondholder claim reconciliation and preparation of omnibus objections.
Mark Zeiss	4/15/2019	1.5	Participate in conference call with J. Hertzberg, J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding case status, upcoming omnibus objections, ADR process and short term plan for claim resolution
Jay Herriman	4/16/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Berman regarding supplemental claims mailings and omnibus objections.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	4/16/2019	0.3	Call with M. Yassin Mahmud re: discuss process to perform secondary outreach to deficient HR related claims
Jay Herriman	4/16/2019	0.6	Call with J. Hertzberg re: discuss process to perform secondary outreach to deficient HR related claims
Julie Hertzberg	4/16/2019	0.6	Call with J. Herriman and J. Hertzberg re: discuss process to perform secondary outreach to deficient HR related claims.
Kara Harmon	4/16/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Berman regarding supplemental claims mailings and omnibus objections.
Mark Zeiss	4/16/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Berman regarding supplemental claims mailings and omnibus objections.
Jay Herriman	4/17/2019	0.5	Call with B. Rosen, L. Stafford, A. Friedman, M. Yassin Mahmud and D. Perez re: draft administrative claims reconciliation process and associated noticing
Jay Herriman	4/17/2019	0.3	Call with J. Hertzberg re: discuss updated draft of alternative dispute resolution procedures
Jay Herriman	4/17/2019	0.3	Call with L. Stafford and A. Friedman re: follow up call related to draft ADR motion
Julie Hertzberg	4/17/2019	0.6	Provide comments re: updated draft of alternative dispute resolution procedures.
Jay Herriman	4/18/2019	1.0	Call with D. Perez, L. Stafford, A. Friedman re: discuss draft ADR and administrative claims reconciliation procedures
Jay Herriman	4/19/2019	0.5	Call with A. Friedman & L. Stafford re: updates to the administrative claims reconciliation motion
John Sagen	4/22/2019	1.1	Participate in a meeting with J. Herriman, M. Zeiss, and K. Harmon regarding amends / duplicate claims, ADR process, secondary outreach, and claims categorized as Human Resources.
Kara Harmon	4/22/2019	1.1	Participate in a meeting with J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding amends / duplicate claims, ADR process, secondary outreach, and claims categorized as Human Resources.
Mark Zeiss	4/22/2019	1.1	Participate in a meeting with J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding amends / duplicate claims, ADR process, secondary outreach, and claims categorized as Human Resources
Jay Herriman	4/23/2019	0.8	Call with J. Herriman and J. Hertzberg re: review status of ADR and claims administration procedures
Jay Herriman	4/23/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, J. Berman and C. Schepper regarding upcoming omnibus objections, draft administrative procedures motion, and additional claim detail on the proofs of claim.

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**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	4/23/2019	0.9	Participate in a meeting with J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding the draft administrative procedures motion and related claims.
John Sagen	4/23/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Berman and C. Schepper regarding upcoming omnibus objections, draft administrative procedures motion, and additional claim detail on the proofs of claim.
John Sagen	4/23/2019	0.9	Participate in a meeting with J. Herriman, M. Zeiss, and K. Harmon regarding the draft administrative procedures motion and related claims
Julie Hertzberg	4/23/2019	0.8	Call with J. Herriman and J. Hertzberg re: review status of ADR and claims administration procedures.
Kara Harmon	4/23/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, J. Berman and C. Schepper regarding upcoming omnibus objections, draft administrative procedures motion, and additional claim detail on the proofs of claim.
Kara Harmon	4/23/2019	0.9	Participate in a meeting with J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding the draft administrative procedures motion and related claims.
Mark Zeiss	4/23/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, J. Berman and C. Schepper regarding upcoming omnibus objections, draft administrative procedures motion, and additional claim detail on the proofs of claim
Mark Zeiss	4/23/2019	0.9	Participate in a meeting with J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding the draft administrative procedures motion and related claims.
John Sagen	4/24/2019	0.9	Analyze claims categorized as Human Resources to begin determination of claims for inclusion in current draft of administrative procedures motion.
Jay Herriman	4/26/2019	0.6	Call with J. Hertzberg and J. Herriman re: review of HR claim analysis for use with administrative claims reconciliation procedures motion
Jay Herriman	4/26/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, and L. Stafford regarding claims categorized as Human Resources, Alternative Dispute Resolution process, Administrative Claims Reconciliation process, and upcoming omnibus obj
John Sagen	4/26/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, and L. Stafford regarding claims categorized as HR, Alternative Dispute Resolution process, Administrative Claims Reconciliation process, and upcoming omnibus objections
Julie Hertzberg	4/26/2019	0.6	Call with J. Hertzberg and J. Herriman re: review of HR claim analysis for use with administrative claims reconciliation procedures motion.

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	4/26/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, and L. Stafford regarding claims categorized as Human Resources, Alternative Dispute Resolution process, Administrative Claims Reconciliation process, and upcoming omnibus obj
Mark Zeiss	4/26/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, and L. Stafford regarding claims categorized as Human Resources, Alternative Dispute Resolution process, Administrative Claims Reconciliation process
Jay Herriman	4/29/2019	0.6	Call with M. Yassin, B. Rosen, L. Stafford, D. Perez re: administrative claims reconciliation motion
Jay Herriman	4/30/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, J. Berman and C. Schepper regarding additional claim detail captured, the administrative procedures motion draft and potential upcoming secondary outreaches.
John Sagen	4/30/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Berman and C. Schepper regarding additional claim detail captured, the administrative procedures motion draft and potential upcoming secondary outreaches.
Kara Harmon	4/30/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, J. Berman and C. Schepper regarding additional claim detail captured, the administrative procedures motion draft and potential upcoming secondary outreaches.
Mark Zeiss	4/30/2019	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, J. Berman and C. Schepper regarding additional claim detail captured, the administrative procedures motion draft and potential upcoming secondary outreaches
Jay Herriman	5/2/2019	0.3	Participate in conference call with M. Zeiss, J. Herriman, and K. Harmon regarding individual objection exhibits for remaining COFINA claims
Jay Herriman	5/2/2019	0.6	Conference call with L. Stafford, A. Friedman, C. Porter and J. Berman re: tracking of responses to ADR and ACR procedures mailings
Jay Herriman	5/3/2019	0.6	Conference call with J. Herriman, M. Zeiss, K. Harmon, A. Friedman, L. Stafford and B. Cushing regarding administrative claims resolution process, bondholder objections, individual COFINA objections and duplicate/amended claims
Kara Harmon	5/3/2019	0.6	Conference call with J. Herriman, M. Zeiss, K. Harmon, A. Friedman, L. Stafford and B. Cushing regarding administrative claims resolution process, bondholder objections, individual COFINA objections and duplicate/amended claims
Mark Zeiss	5/3/2019	0.6	Conference call with J. Herriman, M. Zeiss, K. Harmon, A. Friedman, L. Stafford and B. Cushing regarding administrative claims resolution process, bondholder objections, individual COFINA objections and duplicate/amended claims

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	5/6/2019	0.2	Call with S. Martinez re: status of claims reconciliation
Jay Herriman	5/7/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, J. Sagen, J. Berman, M. Dubin and C. Schepper regarding additional claim detail captured, Adversary Proceedings, Notices of Participation, and upcoming bondholder objections.
John Sagen	5/7/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, J. Berman, M. Dubin and C. Schepper regarding additional claim detail captured, Adversary Proceedings, Notices of Participation, and upcoming bondholder objections.
Mark Zeiss	5/7/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, J. Sagen, J. Berman, M. Dubin and C. Schepper regarding additional claim detail captured, Adversary Proceedings, Notices of Participation, and upcoming bondholder objections.
Jay Herriman	5/8/2019	1.5	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, A. Friedman and L. Stafford regarding bond objections
Jay Herriman	5/8/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Sagen regarding claim waterfall drafts, upcoming bondholder objections, and claims categorized as Human Resources.
John Sagen	5/8/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss and K. Harmon regarding claim waterfall drafts, upcoming bondholder objections, and claims categorized as Human Resources.
Kara Harmon	5/8/2019	1.5	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, A. Friedman and L. Stafford regarding bond objections
Kara Harmon	5/8/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Sagen regarding claim waterfall drafts, upcoming bondholder objections, and claims categorized as Human Resources.
Mark Zeiss	5/8/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Sagen regarding claim waterfall drafts, upcoming bondholder objections, and claims categorized as Human Resources.
Mark Zeiss	5/8/2019	1.5	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, A. Friedman and L. Stafford regarding bond objections
Kara Harmon	5/9/2019	0.2	Participate in conference call with A. Friedman regarding bondholder claims objections
Jay Herriman	5/10/2019	0.3	Participate in call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, and L. Stafford related to bondholder objections.
John Sagen	5/10/2019	0.3	Participate in call with J. Herriman, M. Zeiss, K. Harmon, and L. Stafford related to bondholder objections.
Kara Harmon	5/10/2019	0.3	Participate in call with M. Zeiss, J. Herriman, K. Harmon, J. Sagen, L. Stafford and B. Cushing related to bondholder objections



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Mark Zeiss	5/10/2019	0.3	Participate in call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, and L. Stafford related to bondholder objections.
Jay Herriman	5/13/2019	1.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, A. Friedman, L. Stafford and B. Cushing related to preparation of bond claims objections
John Sagen	5/13/2019	0.6	Participate in conference call with J. Herriman, M. Zeiss, and K. Harmon regarding exact duplicate / amendment claims, upcoming Omnibus Objections, and bondholder objections.
Kara Harmon	5/13/2019	1.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, A. Friedman, L. Stafford and B. Cushing related to preparation of bond claims objections
Kara Harmon	5/13/2019	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Sagen regarding exact duplicate / amendment claims, upcoming Omnibus Objections, and bondholder objections.
Mark Zeiss	5/13/2019	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Sagen regarding exact duplicate / amendment claims, upcoming Omnibus Objections, and bondholder objections.
Mark Zeiss	5/13/2019	1.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, A. Friedman, L. Stafford and B. Cushing related to preparation of bond claims objections
Jay Herriman	5/14/2019	0.3	Call with S. Martinez re: discuss claims status report
Jay Herriman	5/14/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, J. Berman, and C. Schepper regarding potential claims to be included in upcoming Omnibus Objections, Notices of Participation, and Secondary Outreaches
John Sagen	5/14/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Berman, and C. Schepper regarding potential claims to be included in upcoming Omnibus Objections, Notices of Participation, and Secondary Outreaches.
Kara Harmon	5/14/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, J. Berman, and C. Schepper regarding potential claims to be included in upcoming Omnibus Objections, Notices of Participation, and Secondary Outreaches.
Mark Zeiss	5/14/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, J. Berman, and C. Schepper regarding potential claims to be included in upcoming Omnibus Objections, Notices of Participation, and Secondary Outreaches.
Jay Herriman	5/16/2019	0.3	Participate in conference call with K. Harmon related to reconciled satisfied / no liability accounts payable claims
Kara Harmon	5/16/2019	0.3	Participate in conference call with J. Herriman related to reconciled satisfied / no liability accounts payable claims



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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	5/17/2019	2.1	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, A. Friedman, L. Stafford, B. Cushing, and J. Esses regarding bondholder claim objections, claims categorized as Human Resources, a secondary outreach mailing and the Commonwealth
John Sagen	5/17/2019	2.1	Participate in a call with J. Herriman, M. Zeiss, K. Harmon, A. Friedman, L. Stafford, B. Cushing, and J. Esses regarding bondholder claim objections, claims categorized as Human Resources, a secondary outreach mailing and the Commonwealth waterfall.
Kara Harmon	5/17/2019	2.1	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, A. Friedman, L. Stafford, B. Cushing, and J. Esses regarding bondholder claim objections, claims categorized as Human Resources, a secondary outreach mailing and the Commonwealth
Mark Zeiss	5/17/2019	2.1	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, A. Friedman, L. Stafford, B. Cushing, and J. Esses regarding bondholder claim objections, claims categorized as Human Resources, a secondary outreach mailing
Jay Herriman	5/20/2019	0.6	Call with L. Stafford and A. Friedman re: discuss latest draft of ADR motion and creditor outreach letter
Jay Herriman	5/22/2019	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Sagen regarding the ADR and ACR Process, upcoming Omnibus Objections, and bondholder claim objections.
Jay Herriman	5/22/2019	0.8	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, L. Stafford, A. Friedman and B. Cushing regarding bondholder claims objections and objections to liquidate claims
John Sagen	5/22/2019	0.6	Participate in conference call with J. Herriman, M. Zeiss, and K. Harmon regarding the ADR and ACR Process, upcoming Omnibus Objections, and bondholder claim objections.
Kara Harmon	5/22/2019	0.8	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, L. Stafford, A. Friedman and B. Cushing regarding bondholder claims objections and objections to liquidate claims
Kara Harmon	5/22/2019	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Sagen regarding the ADR and ACR Process, upcoming Omnibus Objections, and bondholder claim objections.
Mark Zeiss	5/22/2019	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Sagen regarding the ADR and ACR Process, upcoming Omnibus Objections, and bondholder claim objections
Mark Zeiss	5/22/2019	0.8	Participate in conference call with J. Herriman, K. Harmon, M. Zeiss, L. Stafford, A. Friedman and B. Cushing regarding bondholder claims objections and objections to liquidate claims
Jay Herriman	5/23/2019	0.4	Participate in conference call with M. Zeiss related to bond claims including more than principal and interest for omnibus objections

*Exhibit E*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Jay Herriman	5/23/2019	0.2	Participate in conference call with J. Herriman related to omnibus objections for reclassification of Debtors
Jay Herriman	5/23/2019	0.6	Participate in conference call with M. Zeiss and A. Friedman regarding bond claim objections
Kara Harmon	5/23/2019	0.4	Participate in conference call with M. Zeiss related to bond claims including more than principal and interest for omnibus objections
Kara Harmon	5/23/2019	0.2	Participate in conference call with J. Herriman related to omnibus objections for reclassification of Debtors
Kara Harmon	5/23/2019	0.6	Participate in conference call with M. Zeiss and A. Friedman regarding bond claim objections
Jay Herriman	5/24/2019	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, A. Friedman, L. Stafford, and B. Cushing regarding bondholder claim objections, claims marked as duplicates / amendments, and the current status of outstanding objections.
Jay Herriman	5/24/2019	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, A. Friedman, L. Stafford, and B. Cushing regarding bondholder claim objections, claims marked as duplicates / amendments, and the current status of outstanding objections.
John Sagen	5/24/2019	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, A. Friedman, L. Stafford, and B. Cushing regarding bondholder claim objections, claims marked as duplicates / amendments, and the current status of outstanding objections.
Kara Harmon	5/24/2019	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, A. Friedman, L. Stafford, and B. Cushing regarding bondholder claim objections, claims marked as duplicates / amendments, and the current status of outstanding objections.
Jay Herriman	5/28/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, J. Berman, and C. Schepper regarding updates to the claims register, potential claims to be included on upcoming omnibus objections, and secondary outreaches.
John Sagen	5/28/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Berman, and C. Schepper regarding updates to the claims register, potential claims to be included on upcoming omnibus objections, and secondary outreaches.
Kara Harmon	5/28/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, J. Berman, and C. Schepper regarding updates to the claims register, potential claims to be included on upcoming omnibus objections, and secondary outreaches.

*Exhibit E*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Mark Zeiss	5/28/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, J. Berman, and C. Schepper regarding updates to the claims register, potential claims to be included on upcoming omnibus objections, and secondary outreaches
Jay Herriman	5/29/2019	0.7	Participate in conference call with J. Herriman, M. Zeiss and K. Harmon regarding bond claims not covered by master proofs of claim.
Jay Herriman	5/29/2019	0.5	Participate in conference call with M. Zeiss and K. Harmon regarding master bond claims
Jay Herriman	5/29/2019	0.2	Participate in conference call with J. Herriman, K. Harmon and A. Friedman regarding duplicate bond claim objections and master proof of claim.
Jay Herriman	5/29/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding creditor's responses to objections, upcoming bondholder objections, and the UCC's response to the Procedure Motion and ADR Process.
John Sagen	5/29/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, and K. Harmon regarding creditor's responses to objections, upcoming bondholder objections, and the UCC's response to the Procedure Motion and ADR Process.
Kara Harmon	5/29/2019	0.7	Participate in conference call with A. Friedman and H. Ortiz regarding response to Debtors omnibus objection for exact duplicate claims
Kara Harmon	5/29/2019	0.7	Participate in conference call with J. Herriman, M. Zeiss and K. Harmon regarding bond claims not covered by master proofs of claim.
Kara Harmon	5/29/2019	0.4	Participate in conference call with A. Friedman regarding omnibus objection response
Kara Harmon	5/29/2019	0.5	Participate in conference call with M. Zeiss and K. Harmon regarding master bond claims
Kara Harmon	5/29/2019	0.2	Participate in conference call with J. Herriman, K. Harmon and A. Friedman regarding duplicate bond claim objections and master proof of claim.
Kara Harmon	5/29/2019	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, and J. Sagen regarding creditor's responses to objections, upcoming bondholder objections, and the UCC's response to the Procedure Motion and ADR Process.
Jay Herriman	5/30/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, L. Stafford, and A. Friedman regarding master bond claims and omnibus objections
Jay Herriman	5/30/2019	0.5	Participate in conference call with M. Zeiss, J. Herriman, and K. Harmon regarding bondholder claims objections
Jay Herriman	5/30/2019	0.2	Participate in conference call with J. Herriman and K. Harmon regarding CUSIP analysis for claims covered under master bond

*Exhibit E*

***Commonwealth of Puerto Rico  
Time Detail by Activity by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico - Meeting**

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Activity</b>
Kara Harmon	5/30/2019	0.2	Participate in conference call with J. Herriman and K. Harmon regarding CUSIP analysis for claims covered under master bond
Kara Harmon	5/30/2019	0.4	Participate in conference call with J. Herriman, K. Harmon, L. Stafford, and A. Friedman regarding master bond claims and omnibus objections
Kara Harmon	5/30/2019	0.5	Participate in conference call with M. Zeiss, J. Herriman, and K. Harmon regarding bondholder claims objections
Kara Harmon	5/30/2019	0.3	Participate in conference call with J. Herriman, K. Harmon, L. Stafford, B. Cushing and A. Friedman regarding responses to the Debtors omnibus
Jay Herriman	5/31/2019	0.3	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, A. Friedman, and B. Cushing regarding bondholder claim objections, bondholder claims asserting more than P&I, and the current status of outstanding objections.
John Sagen	5/31/2019	0.3	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, A. Friedman, and B. Cushing regarding bondholder claim objections, bondholder claims asserting more than P&I, and the current status of outstanding objections.
Kara Harmon	5/31/2019	0.2	Participate in conference call with L. Stafford regarding omnibus objection responses and updated exhibits
Kara Harmon	5/31/2019	0.3	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, A. Friedman, and B. Cushing regarding bondholder claim objections, bondholder claims asserting more than P&I, and the current status of outstanding objections.
Mark Zeiss	5/31/2019	0.3	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Sagen, A. Friedman, and B. Cushing regarding bondholder claim objections, bondholder claims asserting more than P&I, and the current status of outstanding objections.
<b>Subtotal</b>		<b>148.7</b>	
<b><i>Grand Total</i></b>		<b><u>4,139.1</u></b>	

**Exhibit F**

**ALVAREZ & MARSAL NORTH AMERICA, LLC  
EXPENSE DETAIL FOR THE THIRD INTERIM FEE APPLICATION PERIOD  
FEBRUARY 1, 2019 THROUGH MAY 31, 2019**

*Exhibit F*

***Commonwealth of Puerto Rico  
Expense Detail by Category  
February 1, 2019 through May 31, 2019***

***Airfare***

<b>Professional/Service</b>	<b>Date</b>	<b>Expense</b>	<b>Expense Description</b>
Jay Herriman	3/1/2019	\$603.40	Airfare: On Island Meetings / Omni Hearing
Kara Harmon	3/10/2019	\$790.30	Airfare: Flight
<b>Expense Category Total</b>		<b>\$1,393.70</b>	

***Lodging***

<b>Professional/Service</b>	<b>Date</b>	<b>Expense</b>	<b>Expense Description</b>
Jay Herriman	3/10/2019	\$259.90	Hotel: On Island Meetings / Omni Hearing
Jay Herriman	3/11/2019	\$259.90	Hotel: On Island Meetings / Omni Hearing
Jay Herriman	3/12/2019	\$259.90	Hotel: On Island Meetings / Omni Hearing
Jay Herriman	3/13/2019	\$259.90	Hotel: On Island Meetings / Omni Hearing
Kara Harmon	3/10/2019	\$279.24	Hotel: Hotel 3-10-3/14
Kara Harmon	3/11/2019	\$279.24	Hotel: Hotel 3-10-3/14
Kara Harmon	3/12/2019	\$279.24	Hotel: Hotel 3-10-3/14
Kara Harmon	3/13/2019	\$279.24	Hotel: Hotel 3-10-3/14
<b>Expense Category Total</b>		<b>\$2,156.56</b>	

***Meals***

<b>Professional/Service</b>	<b>Date</b>	<b>Expense</b>	<b>Expense Description</b>
Jay Herriman	3/11/2019	\$73.52	Business Meals (Attendees): Dinner
Jay Herriman	3/12/2019	\$81.96	Business Meals (Attendees): Dinner
Jay Herriman	3/14/2019	\$38.27	Business Meals (Attendees): Dinner
Jay Herriman	3/14/2019	\$4.45	Individual Meals: Breakfast
Kara Harmon	3/10/2019	\$12.83	Individual Meals: Dinner 3/10/2019
Kara Harmon	3/14/2019	\$9.48	Individual Meals: Breakfast 3/14
<b>Expense Category Total</b>		<b>\$220.51</b>	

*Exhibit F*

***Commonwealth of Puerto Rico  
Expense Detail by Category  
February 1, 2019 through May 31, 2019***

***Miscellaneous***

<b>Professional/Service</b>	<b>Date</b>	<b>Expense</b>	<b>Expense Description</b>
Julie Hertzberg	2/28/2019	\$2,717.20	CMS Monthly Data Storage Fee
Julie Hertzberg	3/28/2019	\$2,518.06	CMS Monthly Data Storage Fee
Julie Hertzberg	4/30/2019	\$2,431.86	CMS Monthly Data Storage Fee
Julie Hertzberg	5/30/2019	\$2,421.13	CMS Monthly Data Storage Fee
<b>Expense Category Total</b>		<b>\$10,088.25</b>	

***Transportation***

<b>Professional/Service</b>	<b>Date</b>	<b>Expense</b>	<b>Expense Description</b>
Jay Herriman	3/11/2019	\$10.65	Taxi: Hotel to Hacienda Building
Jay Herriman	3/11/2019	\$5.84	Taxi: Hacienda Building to Hotel
Jay Herriman	3/12/2019	\$6.36	Taxi: Hotel to Hacienda Building
Jay Herriman	3/12/2019	\$6.25	Taxi: Hacienda Building to Hotel
Jay Herriman	3/13/2019	\$5.67	Taxi: Hotel to Hacienda Building
Jay Herriman	3/13/2019	\$7.90	Taxi: Courthouse to Hotel
Jay Herriman	3/13/2019	\$5.47	Taxi: Hacienda Building to Hotel
Jay Herriman	3/13/2019	\$14.93	Taxi: Hotel to Courthouse
Jay Herriman	3/14/2019	\$10.09	Taxi: Hotel to Airport
Kara Harmon	3/10/2019	\$55.20	Taxi: Taxi to MDW
Kara Harmon	3/10/2019	\$22.00	Taxi: Taxi to Hotel
Kara Harmon	3/14/2019	\$10.00	Taxi: Taxi to Airport
Kara Harmon	3/14/2019	\$55.20	Taxi: Taxi from MDW
<b>Expense Category Total</b>		<b>\$215.56</b>	
<b><i>Grand Total</i></b>		<b><u><u>\$14,074.58</u></u></b>	

**Exhibit G**

**ALVAREZ & MARSAL NORTH AMERICA, LLC  
SERVICES PERFORMED BY CATEGORY  
FOR THE THIRD INTERIM FEE APPLICATION PERIOD  
FEBRUARY 1, 2019 THROUGH MAY 31, 2019**



*Exhibit G*

***Commonwealth of Puerto Rico  
Summary of Time Detail by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico -  
Claims Administration and  
Objections**

**Advise and assist the Debtors regarding the claims  
reconciliation process: notably, claims review, categorization and  
analysis, and development of claims reconciliation strategy.**

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Kara Harmon	Consultant II	\$525	495.9	\$260,347.50
Julie Hertzberg	Managing Director	\$875	43.2	\$37,800.00
Jay Herriman	Managing Director	\$850	256.2	\$217,770.00
Mark Zeiss	Director	\$600	299.8	\$179,880.00
Vincent Pena	Manager	\$475	99.2	\$47,120.00
Gerard Gigante	Associate	\$425	603.0	\$256,275.00
Kevin O'Donnell	Associate	\$425	573.5	\$243,737.50
Markus Traylor	Associate	\$425	185.7	\$78,922.50
Pablo Cervantes	Associate	\$425	22.4	\$9,520.00
Bria Warren	Analyst	\$375	291.4	\$109,275.00
John Sagen	Analyst	\$375	508.7	\$190,762.50
Thomas Salierno	Analyst	\$375	575.8	\$215,925.00
			3954.8	\$1,847,335.00
<i>Average Billing Rate</i>				\$467.11

***Exhibit G***

***Commonwealth of Puerto Rico  
Summary of Time Detail by Professional  
February 1, 2019 through May 31, 2019***

Prepare monthly and interim fee applications in accordance with court guidelines.

**Commonwealth of Puerto Rico -  
Fee Applications**

<b><i>Professional</i></b>	<b><i>Position</i></b>	<b><i>Billing Rate</i></b>	<b><i>Sum of Hours</i></b>	<b><i>Sum of Fees</i></b>
Bernice Grussing	Para Professional	\$325	14.1	\$4,582.50
Mary Napoliello	Para Professional	\$325	1.0	\$325.00
Jay Herriman	Managing Director	\$850	15.4	\$13,090.00
Mark Zeiss	Director	\$600	5.1	\$3,060.00
			35.6	\$21,057.50
				\$591.50
			<b><i>Average Billing Rate</i></b>	

***Exhibit G***

***Commonwealth of Puerto Rico  
Summary of Time Detail by Professional  
February 1, 2019 through May 31, 2019***

**Commonwealth of Puerto Rico -  
Meeting**

**Participate in meetings with Debtors, PROMESA Board Representatives and/or advisors to present findings or discuss various matters related to the claims process.**

<b><i>Professional</i></b>	<b><i>Position</i></b>	<b><i>Billing Rate</i></b>	<b><i>Sum of Hours</i></b>	<b><i>Sum of Fees</i></b>
Kara Harmon	Consultant II	\$525	43.4	\$22,785.00
Julie Hertzberg	Managing Director	\$875	16.4	\$14,350.00
Jay Herriman	Managing Director	\$850	51.1	\$43,435.00
Mark Zeiss	Director	\$600	20.9	\$12,540.00
John Sagen	Analyst	\$375	16.9	\$6,337.50
			<u>148.7</u>	<u>\$99,447.50</u>
	<b><i>Average Billing Rate</i></b>			<u>\$668.78</u>

**Exhibit H**

**DECLARATION OF JULIE M. HERTZBERG IN SUPPORT OF THE THIRD INTERIM FEE  
APPLICATION OF ALVAREZ AND MARSAL NORTH AMERICA, LLC FOR SERVICES RENDERED  
AND REIMBURSEMENT OF EXPENSES INCURRED AS ADVISOR TO THE FINANCIAL  
OVERSIGHT AND MANAGEMENT BOARD OF PUERTO RICO AS REPRESENTATIVE OF THE  
COMMONWEALTH OF PUERTO RICO**

**UNITED STATES DISTRICT COURT  
DISTRICT OF PUERTO RICO**

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In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND	)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	No. 17 BK 3283-LTS
	)	
as representative of	)	
	)	
THE COMMONWEALTH OF PUERTO RICO, et al.,	)	(Jointly Administered)

Debtors.<sup>1</sup>

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In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND	)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	No. 17 BK 3284-LTS
	)	
as representative of	)	
	)	
THE COMMONWEALTH OF PUERTO RICO	)	

Debtor

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**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS IN  
RESPECT OF THIRD INTERIM FEE APPLICATION OF ALVAREZ AND MARSAL  
NORTH AMERICA, LLC FOR COMPENSATION FOR SERVICES RENDERED AND**

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<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

**REIMBURSEMENT OF EXPENSES INCURRED AS ADVISOR TO THE FINANCIAL  
OVERSIGHT AND MANAGEMENT BOARD OF PUERTO RICO AS  
REPRESENTATIVE OF THE COMMONWEALTH OF PUERTO RICO, FOR THE  
PERIOD**

**FEBRUARY 1, 2019 THROUGH MAY 31, 2019**

Pursuant to the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 in Larger Chapter 11 Cases issued by the Executive Office for the United States Trustee, 28 CFR Part 58, Appendix A (the “Guidelines”), together with the Local Rule 2016-1, the undersigned, a Partner and Managing Director of the firm Alvarez and Marsal North America, LLC (“A&M”), advisors for the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”) as representative of the Commonwealth of Puerto Rico (the “Debtor”), pursuant to section 315(b) of the Puerto Rico Oversight, Management, and Economic Stability Act (“PROMESA”),<sup>2</sup> hereby certifies with respect to A&M’s second interim application for allowance of compensation for services rendered and reimbursement of expenses incurred with respect to the Debtor’s Title III case, dated July 15, 2019 (the “Application”),<sup>3</sup> for the period from February 1, 2019 through and including May 31, 2019 (the “Compensation Period”) as follows:

1. I am the professional designated by A&M in respect of compliance with the Guidelines and Local Rule 2016-1.
2. I make this certification in support of the Application for interim compensation and reimbursement of expenses incurred during the Compensation Period in Accordance with the Guidelines and Local Rule 2016-1.
3. In respect of the Guidelines and Local Rule 2016-1, I certify that:

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<sup>2</sup> PROMESA has been codified in 48 U.S.C. §§ 2101-2241.

<sup>3</sup> Capitalized terms used but not defined herein have the meanings given to them in the Application.

- a. I have read the Application;
  - b. to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Guidelines;
  - c. except to the extent that fees or disbursements are prohibited by the Guidelines, the fees and disbursements sought are billed at rates in accordance with practices customarily employed by A&M and generally accepted by A&M's clients; and
  - d. in providing a reimbursable service, A&M does not make a profit on that service, whether the service is performed by A&M in house or through a third party.
4. I certify that A&M has previously provided monthly statements of A&M's fees and disbursements by filing and serving monthly statements in accordance with the Interim Compensation Order (as defined in the Application), except that completing reasonable and necessary internal accounting and review procedures may have, at times, precluded filing fee statements within the time periods specified in the Interim Compensation Order.

Dated: July 15, 2019

/s/\_\_\_\_\_  
Julie M. Hertzberg

**PROPOSED ORDER**



**UNITED STATES DISTRICT COURT  
DISTRICT OF PUERTO RICO**

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND	)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	No. 17 BK 3283-LTS
	)	
as representative of	)	
	)	
THE COMMONWEALTH OF PUERTO RICO, et al.,	)	(Jointly Administered)
Debtors. <sup>1</sup>		

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In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND MANAGEMENT	)	No. 17 BK 3283-LTS
BOARD FOR PUERTO RICO	)	
	)	
as representative of	)	
	)	
THE COMMONWEALTH OF PUERTO RICO	)	

Debtor

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**ORDER APPROVING THIRD INTERIM FEE APPLICATION OF  
ALVAREZ & MARSAL NORTH AMERICA, LLC FOR COMPENSATION FOR  
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED AS  
ADVISORS FOR THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD OF  
PUERTO RICO, AS REPRESENTATIVE OF THE COMMONWEALTH OF  
PUERTO RICO, FOR THE PERIOD  
FEBRUARY 1, 2019 THROUGH MAY 31, 2019**

Upon the application (the “Application”)<sup>2</sup> of Alvarez and Marsal North America, LLC (“A&M”) as advisors for the Financial Oversight and Management Board for Puerto Rico (the

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<sup>1</sup>The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

“Oversight Board”) acting as representative of the Commonwealth of Puerto Rico (the “Debtor”) under section 315(b) of the *Puerto Rico Oversight, Management, and Economic Stability Act* (“PROMESA”),<sup>3</sup> seeking, pursuant to (a) PROMESA sections 316 and 317, (b) Rule 2016 of the Federal Rules of Bankruptcy Procedure, (c) Local Rule 2016-1, (d) the *United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 in Larger Chapter 11 Cases* issued by the Executive Office for the United States Trustee, 28 CFR Part 58, Appendix A, and (e) this Court’s *Second Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [ECF No. 3269], an allowance of interim compensation for professional services rendered by A&M for the period commencing February 1, 2019 through and including May 31, 2019 in the amount of **\$1,771,056.00**, \$1,748,562.75 of which represents fees earned outside of Puerto Rico and \$22,493.25 of which represents fees earned in Puerto Rico, and for reimbursement of its actual and necessary expenses in the amount of **\$14,074.58** incurred during the Compensation Period; and, this Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is hereby **ORDERED** that:

1. The Application is APPROVED as set forth herein.
2. Compensation to A&M for professional services rendered during the Compensation Period is allowed on an interim basis in the amount of **\$1,771,056.00**, \$1,748,562.75 of which represents fees earned outside of Puerto Rico and \$22,493.25 of which represents fees earned in Puerto Rico,
3. Reimbursement to A&M for expenses incurred during the Compensation Period is allowed on an interim basis in the amount of **\$14,074.58**.

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<sup>2</sup> Capitalized terms not defined in this order will have the meanings ascribed to them in the Application.

<sup>3</sup> PROMESA has been codified in 48 U.S.C. §§ 2101-2241.

4. The Debtor is authorized to pay A&M all fees allowed pursuant to this order, including those that were previously held back pursuant to the Interim Compensation Order, less any amounts previously paid for such fees and expenses under the terms of the Interim Compensation Order.
5. The Debtor is authorized to take all actions necessary to effectuate the relief granted pursuant to this order in accordance with the Application.

Dated: \_\_\_\_\_, 2019  
San Juan, Puerto Rico

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Honorable Laura Taylor Swain  
United States District Judge